

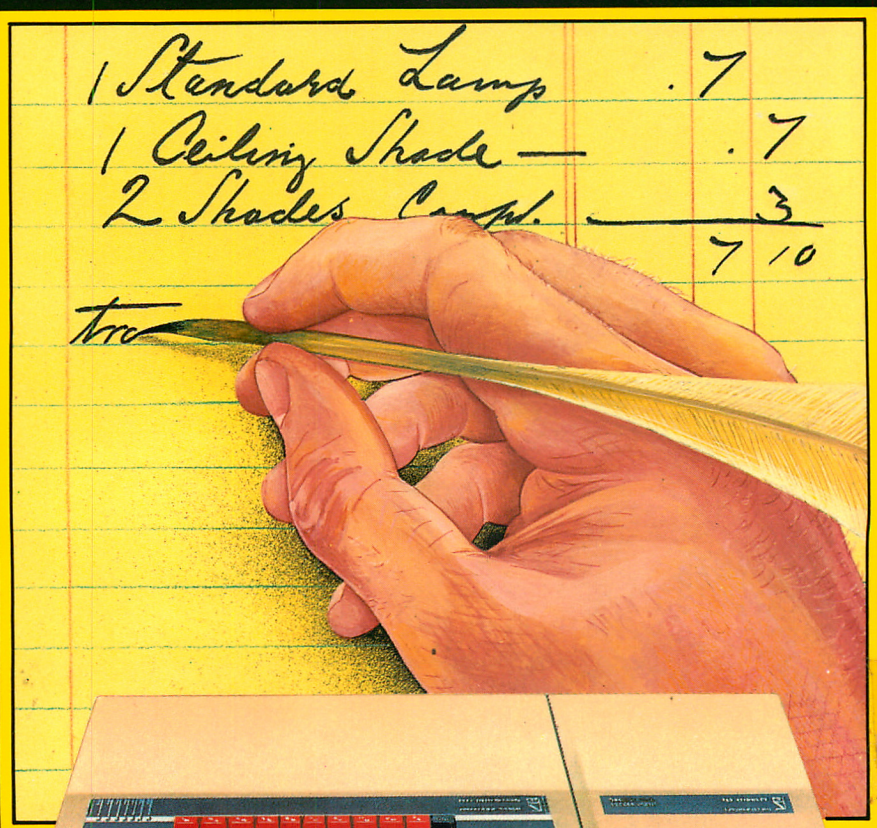


BRITISH BROADCASTING CORPORATION

MICROCOMPUTER SYSTEM

# Accountant

for the BBC Microcomputer with Z80 second processor



~~BSP8~~

BSP9.

5. 1. 1944. 1. 1. 1944. 1. 1. 1944.

1944. 1. 1. 1944.

1944. 1. 1. 1944.

# Accountant

---

## Guide to the accounting software in the BBC Microcomputer Z80 Pack

PETERBOROUGH REGIONAL COLLEGE  
PARK CRESCENT  
PETERBOROUGH PE1 4DZ

9941

Part no 409008  
Issue no 1  
Date February 1984

Within this publication the term 'BBC' is used as an abbreviation for 'British Broadcasting Corporation'

© Copyright Acorn Computers Limited 1984

Neither the whole or any part of the information contained in, or the product described in, this manual may be adapted or reproduced in any material form except with the prior written approval of Acorn Computers Limited (Acorn Computers).

The product described in this manual and products for use with it, are subject to continuous developments and improvement. All information of a technical nature and particulars of the product and its use (including the information in this manual) are given by Acorn Computers in good faith. However, it is acknowledged that there may be errors or omissions in this manual. A list of details of any amendments or revisions to this manual can be obtained upon request from Acorn Computers Technical Enquiries. Acorn Computers welcome comments and suggestions relating to the product and this manual.

All correspondence should be addressed to:

Technical Enquiries  
Acorn Computers Limited  
Fulbourn Road  
Cherry Hinton  
Cambridge  
CB1 4JN

All maintenance and service on the product must be carried out by Acorn Computers' authorised dealers. Acorn Computers can accept no liability whatsoever for any loss or damage caused by service or maintenance by unauthorised personnel. This manual is intended only to assist the reader in the use of the product, and therefore Acorn Computers shall not be liable for any loss or damage whatsoever arising from the use of any information or particulars in, or any error or omission in, this manual, or any incorrect use of the product.

**Written and produced by Baddeley Associates, Cambridge**

First published 1984

Published by Acorn Computers Limited, Fulbourn Road, Cherry Hinton, Cambridge  
CB1 4JN

Typeset by the MF Graphics Group, Saffron Walden, Essex

Z80 is a trademark of Zilog Inc

CP/M® is a registered trademark of Digital Research Inc

# Contents

---

<b>Conventions used in this guide</b>	<b>5</b>
<hr/>	
<b>1 Accountant</b>	<b>7</b>
<hr/>	
The system	7
Entering transactions	9
Posting transactions	9
Nominal accounts	10
Control accounts	10
Accountant's example chart of accounts	11
The guide	12
<b>2 Working with Accountant</b>	<b>13</b>
<hr/>	
The screen	13
Messages and prompts	13
The keyboard	14
Entering data	15
Discs	15
Starting	16
Finishing a session	21
<b>3 First stages in setting up the system</b>	<b>22</b>
<hr/>	
Creating your files	23
Setting up company and control account details	24
Control accounts	26
<b>4 Trying out Accountant</b>	<b>29</b>
<hr/>	
How to use the example chart of accounts	29
<b>5 Setting up group codes and nominal ledger accounts</b>	<b>31</b>
<hr/>	
Group codes	31
Setting up your nominal ledger accounts	33
Printing out the nominal ledger accounts	37

---

**6 Nominal ledger** **38**

Journal posting	38
Account enquiry	42
Trial balance	43
Transaction listing	44
Budget/variance report	45
Formatted trial balance	46
Monthend routine	48

---

**7 Sales daybook** **51**

Batches	51
Credit sales	54
Invoices	55
Credit notes	61
Cash receipts	66
Cash sales	71
Miscellaneous receipts	78
VAT reports	82

---

**8 Purchase daybook** **85**

Batches	85
Credit purchases	88
Invoices	89
Credit notes	94
Cash payments	100
Cash purchases	105
Miscellaneous payments	112
VAT reports	117

---

**9 Setting up a chart of nominal accounts** **119**

---

**10 Accountant example chart of accounts** **121**

---

**11 Using the password facility** **131**

---

**Error messages** **134**

---

**Glossary** **139**

---

**Index** **141**

---

# Conventions used in this guide

---

In this guide, we use a set of standard notations to refer to keys on the keyboard, to function keys and to data you type in. The following examples will show how the conventions work.

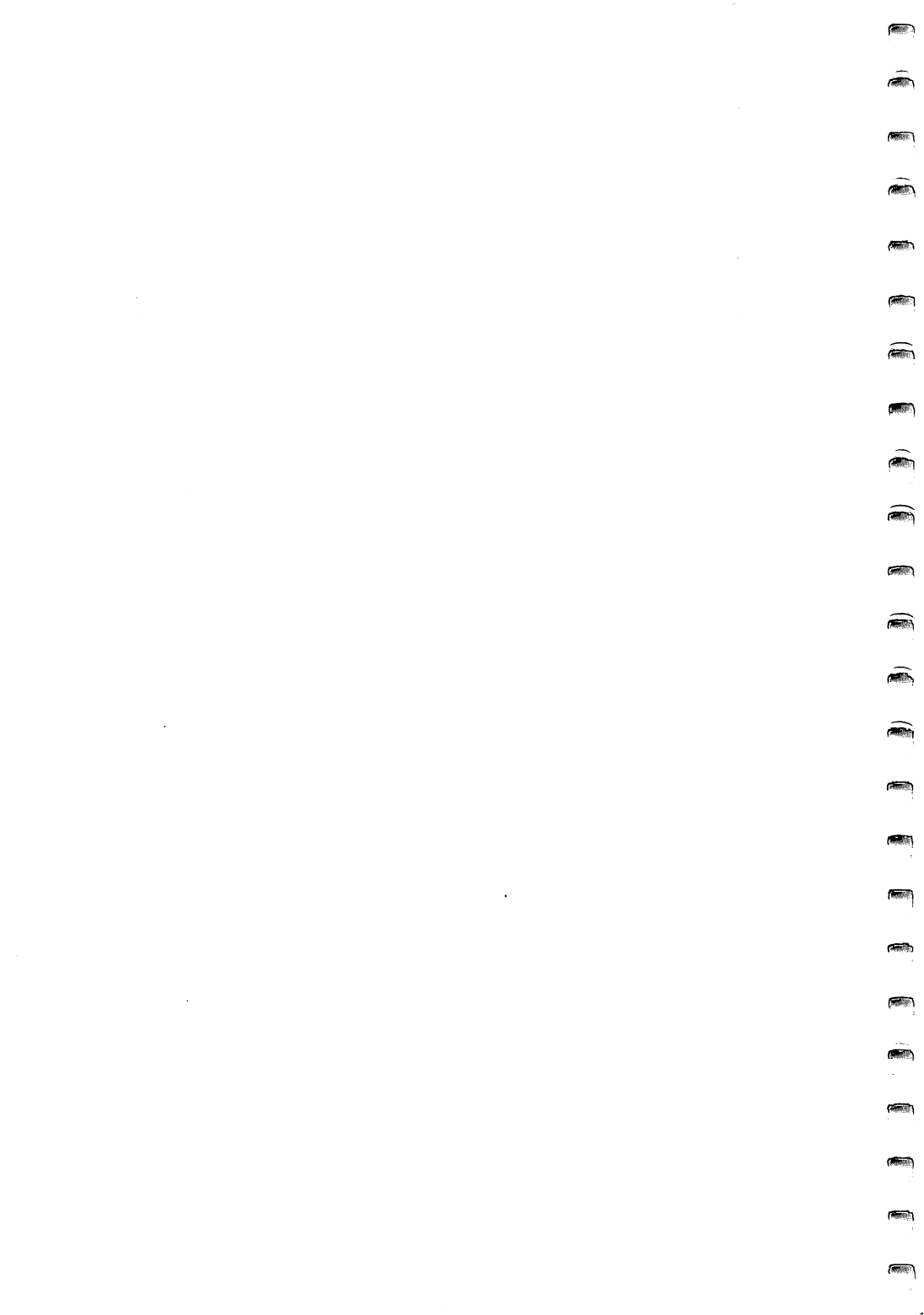
<b>end</b>	refers to an Accountant function key, in this case, the key that will end what you are doing
------------	--

<b>&lt;option number&gt;</b>	means type in an option number (do not type in the angled brackets)
------------------------------	---

<b>DELETE</b>	refers to a key on the keyboard, in this case, the key marked 'DELETE'
---------------	--

<b>CTRL BREAK</b>	means hold down the key marked 'CTRL' while you press the key marked 'BREAK'
-------------------	--

Note: it does not matter whether you type your information or your replies to prompts in upper or lower case, except in the case of passwords (see the section on *Using the password facility*). The system will accept and recognise either case.





# 1 Accountant

---

Accountant is a simple but flexible accounting system suitable for small companies who have decided to computerise their accounts and book-keeping systems.

You can use it to run the whole of your accounting system, or just use it for parts of it, such as petty cash, or your cash book.

To make it as easy as possible for you to change from a manual to a computerised system, Accountant has been designed to follow closely the manual process of writing up a sales daybook, purchase daybook and cash book.

It has also been designed to allow you to record and analyse information with the minimum of effort and to help you to do this, a nominal ledger has been included.

Special attention has been given to VAT returns, audit trails, transaction details and data validation, to provide you with the maximum flexibility.

A password system has also been incorporated into Accountant, designed to make certain sections of Accountant secure. You give the section you want to secure, a particular password, and then the information in it can only be reached by using this password.

## The system

The Accountant system, in detail, is as follows. It has three main parts which are:

- **nominal ledger**
- **sales daybook**
- **purchase daybook.**

The **nominal ledger** has two main functions. It:

- records details of the company (you enter these when you first start using Accountant)
- records the analysis of transactions (in this way it contains all the details and information of the accounts involved in the sales and purchase daybooks as they do not store details of individual customers and suppliers).

The way in which the nominal ledger records transactions is very simple. Each type of transaction has its own particular account in the nominal ledger, for example:

- a 'Wages account' would record the payments for employee wages
- a 'Light and heat account' would record invoices for electricity, gas, oil, and so on.

Each of these accounts is given a number, so that if you want to analyse a transaction to an account, you just type in the account number, (not the whole of the account description), when you are making the entry in a daybook. If you need to make adjustments, you do so using the journal entry facility which is also included in the nominal ledger.

The **sales daybook** processes and analyses:

- credit sales invoices
- cash sales, inclusive or exclusive of VAT
- sales credit notes
- credit sales receipts
- cash receipts
- miscellaneous receipts

and then posts them to the relevant nominal ledger accounts.

The sales daybook also stores and reports on VAT output tax.

The **purchase daybook** is similar to the sales daybook. It processes and analyses:

- supplier purchase invoices

- cash purchases, inclusive or exclusive of VAT
- purchase credit notes
- credit purchase payments
- cash payments
- miscellaneous payments

and then posts them to the relevant nominal ledger accounts.

The purchase daybook also stores and reports on VAT input tax.

## Entering transactions

In Accountant you enter several transactions at a time. Entering transactions in this way is known as 'batch entry', because you are entering transactions in batches. Accountant expects all its entries to be 'batch entries'.

Entering transactions in this way helps you to make sure that the correct transaction details have been entered into the system. Accountant does this by automatically adding up the transactions as you are entering them, and then checking its total against the batch or check total that you enter at the end of the batch.

Make sure that you have this total available when the system asks for it, by adding up the total value of the batch before you start entering the individual transactions into the system.

If you have made a mistake in either your transaction entries or your calculated total, the two totals will not agree. You can then check back over your entries and calculations to find out where the mistake is and the system will give you the opportunity of correcting it by changing either a transaction entry or the batch total.

## Posting transactions

Posting transactions to a nominal account when you are making entries in the daybooks is very simple. The system will ask you to which nominal account number you want the transaction to be posted. You type in the number of the appropriate account and the system will automatically carry out the transaction posting for you.

When you enter a transaction into a daybook, its postings in the nominal ledger are:

- to the nominal account to which you want it to be analysed (see the section which follows on *nominal accounts*)
- to the control account which is being used for that type of transaction (see the following section on *control accounts*).

These two postings are made in different ways:

- postings to the analysis account are made for each individual transaction when it is being entered
- the posting to the control account is the total of the batch of which the individual transactions are a part.

## Nominal accounts

When you buy a cash book or a daybook for a manual accounting system the pages of the book will be printed with column headings, such as 'Wages' and 'Light and heat'. These headings show you to which column you should make your entries. Where you need different headings, you either change the headings given, or use the extra columns without headings, to enter your own headings.

You make similar divisions in the nominal ledger by setting up accounts with the titles 'Wages', 'Light and heat' and so on. You enter information into these accounts by posting individual transactions to them from the sales and purchases daybooks, or adjustments through journals in the nominal ledger.

## Control accounts

The function of a control account is to show, in total, the transactions that have been posted separately to a number of different accounts.

A number of control accounts are used, each recording particular types of transaction in total; for example, a sales control account records all credit sales transactions in total; sales invoices, sales credit notes and credit sales cash received. Because all sales credit transactions are posted to the sales control account, the balance on that account at any one time represents the total amount due from

customers, that is, debtors. The same can be said for the other control accounts. To summarise:

- the sales control account shows the balance due from sales debtors
- the purchases control account shows the balance due to purchases creditors
- the VAT control account shows the total due to or from the Customs and Excise
- the bank account is also a type of control account and shows the total due from the bank, that is, the current balance, or due to the bank, that is, the current overdraft.

## Accountant's example chart of accounts

Using again the example of a cash or daybook bought for a manual system which contains headings already printed for you — to give you the same convenience in this computerised system, Accountant comes to you with a set of accounts already set up which include some of the basic accounts you will need to set up your accounting system.

You can use these to experiment with, and when you feel confident that you know how to set up your particular accounting system and what accounts you need, you can add to, or delete these to suit your own requirements. To help you do this there is a full chart of accounts detailed in chapter 10, *Accountant example chart of accounts*.

This chart of accounts has a large number of nominal ledger accounts, logically grouped into sections such as, trading accounts, profit and loss accounts and so on. It also has all the necessary control accounts, including the VAT control account.

You can use this chart as it stands, or you can use it as guidance, taking from it just the accounts and sections that are applicable to your company and adding to these. Your accountant will be able to help you decide which accounts you need, if you are unsure.

Full details and an explanation of this chart are at the back of this guide in chapter 10, *Accountant example chart of accounts*.

## The guide

The first part of this guide introduces you to Accountant and gives you hints on how to work with the system.

If you just want to use it as a home cash book, the following sections will be of most use to you:

- cash sales (page 71)
- miscellaneous receipts (page 78)
- cash purchases (page 105)
- miscellaneous payments (page 112).

If you want to use Accountant for your business needs, the following shows you how the guide is divided up.

Chapters 3 to 5 tell you how to set up your accounting system and give you a chance to experiment with the basic example system, before you move on to setting up the accounts your company will use.

Chapters 6 to 8 take you step-by-step through the three parts of the system showing you what you can do in each section, how the sections interrelate, and how best to use them.

Chapter 9 details a possible chart of nominal accounts.

Chapter 10 explains in detail a possible chart of accounts. This chart can be used as it stands, if you are unsure how to apply it to your own individual needs, or you can use it as an indication of what to be thinking of when you devise your own system and you can extract from it what accounts appear to be relevant to your needs.

Chapter 11 tells you how to use the password facility.

Before you start, read carefully your *Z80 user guide*. It contains essential information on setting up your equipment, loading its operating system, preparing discs and making back-up copies.

It is essential that you take regular and frequent backups of your discs, in particular, your data or files disc.

This is true for all discs, but particularly so in an accounting package, where, if information was lost through a disc being damaged, for instance, it would take a long time to reconstruct that information.

# 2 Working with Accountant

---

This chapter introduces you to using Accountant and explains some ideas on which the system is based. You should read it before starting to set up your accounts.

## The screen

Accountant is designed so that you can run the system by following the information displayed on the screen, without having to keep referring to the guide.

The screen displays lists of things that you can do (options to choose from). These are called 'menus'. You use these menus to move through the system and progress with your accounts.

Decide what option you require from the menu and then type in the number next to it and press the key marked 'RETURN'. We refer to this key on the screen as 'ENTER' to remind you that when you press **RETURN**, you are entering into the program the information which you have just typed. We show this in the guide as:

type        <option number> **RETURN**

If you want to return to a previous menu, just press **RETURN** without typing in an option number. If there is no previous menu, pressing **RETURN** will take you out of the system. You should do this whenever you want to leave Accountant.

## Messages and prompts

Accountant displays on the screen:

- **messages** which are lines of information telling you what the system is doing at that moment, and
- **prompts** which tell you what to do next.

### *Examples*

*Message*    Printing audit trail

*Prompt*    Enter VAT amount

The rectangular flashing light on the screen is called the 'cursor'. This shows you where the next character you type in will appear on the screen. At times, it also shows you what to do next, by moving automatically to the position where you are next to enter information.

## The keyboard

**RETURN** indicates that you want Accountant to act upon the data you have typed in or the option you have chosen.

**DELETE** wipes from the screen the character immediately preceding the flashing cursor, if you press **DELETE** before you press **RETURN**.

### Function keys

These are the red keys at the top of your keyboard. Each of these keys has been programmed to carry out an Accountant operation.

Use:

f0	<b>end</b>	to leave an option ( <b>END</b> on the screen display)
f2	<b>create</b>	to input new information ( <b>CRE</b> on the screen display)
f3	<b>amend</b>	to change information already entered ( <b>AME</b> on the screen display)
f4	<b>review</b>	to look at information already entered ( <b>REV</b> on the screen display)
f5	<b>print</b>	to print out saved information ( <b>PRT</b> on the screen display) Note: you should check that your printer is switched on and the paper lined up before you press this key
f7	<b>delete</b>	to erase an entry ( <b>DEL</b> on the screen display)
f8	<b>cancel</b>	to cancel a number of entries ( <b>CAN</b> on the screen display)

You will be told in the guide when to use these keys.

Turn to the page for Accountant in your function key cards to give you a quick reference to the keys and their meanings.



## Entering data

You enter data in the following way:

- type in the data you want to enter, using the keyboard as a typewriter
- press **RETURN** to confirm what you have typed and get the computer to act upon that information.

If you need to type in an answer to a prompt, such as:

Details ok? (Y/N/END)

you either:

- type Y and press **RETURN** to accept the details, or
- type N and press **RETURN** to reject the details and allow you to enter the correct details, or
- press the function key called **end** to stop that particular operation altogether.

We show this in the manual as:

type	<b>Y RETURN</b>	to accept the details
	<b>N RETURN</b>	to amend the details
	<b>end</b>	to stop the operation you are performing.

Dates are prompted for in Accountant as:

Date DDMMYY

which means that you type in two digits each for the day, month and year. When you press **RETURN** to confirm the date, the system automatically divides the numbers into day, month and year with / signs.

## Discs

To work with your Accountant package, you will need to use your working copies of **start-of-day** disc and the **Accountant system** disc, which you received with your system.

The **start-of-day** disc contains the operating system, utilities and special routines to set up the machine at the start of each session.

The **Accountant system** disc contains all the software necessary to create the files and maintain your data.

You will also need a blank disc which has been prepared (formatted) for recording your data. (See your *Z80 user guide* for details of how to do this.)

Note: as previously mentioned, make sure you keep back-up copies of all your discs so that, in the event of any of your data becoming corrupted or lost, you will still have that information on another disc. Make these copies regularly, at the end of each day, for instance, and especially after you have just entered a lot of valuable information into Accountant. (See the *Z80 user guide* for details of copying discs.)

## Starting

This is the procedure you will have to follow each time you start using Accountant.

Make sure that both disc drives are empty, and that everything is switched on.

Flip over your function key cards until they are open at the page showing the keys for Accountant, if you have not already done so.

Put your start-of-day working disc into drive A.

Don't use the disc which came with the Z80 pack. Use the copy you have taken of it and make sure that this disc does not have a write-protect patch on it.

If you need to load CP/M:

press **CTRL BREAK**

Note: you must hold **CTRL** down while pressing **BREAK**.

Prompt    **A>**

If you have been using a different program:

type        **CTRL C**

Prompt    A>

Type      Start **RETURN**

You will now see a copyright message while the system loads the software.

Prompt    Please enter today's date (DDMMYY)  
            ('END' to exit program)

Type      <day><month><year> **RETURN**

### *Example*

*If the date is 12th April, 1984:*

*type      120484*

Prompt    Date OK? (Y/N/END)

Type	Y <b>RETURN</b>	to accept the date
	N <b>RETURN</b>	to enter another date
	end	to leave the program.

When you've confirmed that the date is correct, you will see:

prompt    Please load program disk on drive A  
            and file disk on drive B

Press 'ENTER' when ready ...

Take out your start-of-day working disc and replace it with your working copy of the Accountant system disc.

Put the files or data disc that came with the Z80 pack, into drive B, or, if you want to start setting up your accounting system completely from scratch, without using the accounts already set up for you, put a blank, formatted disc into drive B.

Whichever disc you choose to use, the disc in drive B will be used to record all your information. Label this disc 'Accountant data disc'.

You are now ready to start using your program so:

press **RETURN**

---

COMPANY MENU

1. Your company name
  2. Change discs - other menus
- 

This is the company menu, which will show a list of all the companies in your particular system.

The first thing you should do is to enter your company's name into the menu, instead of the words `Your company name`. To do this:

press **amend**

The menu will disappear for a moment and then reappear with a dotted line next to option 2.

Type **1 RETURN**

Prompt `Enter COMPANY description -  
'DEL' to delete`

The cursor moves to the first character of the company name in option 1.

Type `<your company name>` **RETURN**

Prompt `ENTER COMPANY NUMBER`

The cursor moves to the first digit of the company number. Do not change this, just:

press **RETURN**

Prompt `'END' To end maintenance`

The cursor is now at the `Select number` position.

Press **end**

Chapter 11 has details of the password system for you to refer to, if you want to use it.

When you have entered your company's name, you are ready to start working with the accounts.

Prompt    **Select number**

Select the number corresponding to the company whose accounts you want to work with.

Type        **<selected number> RETURN**

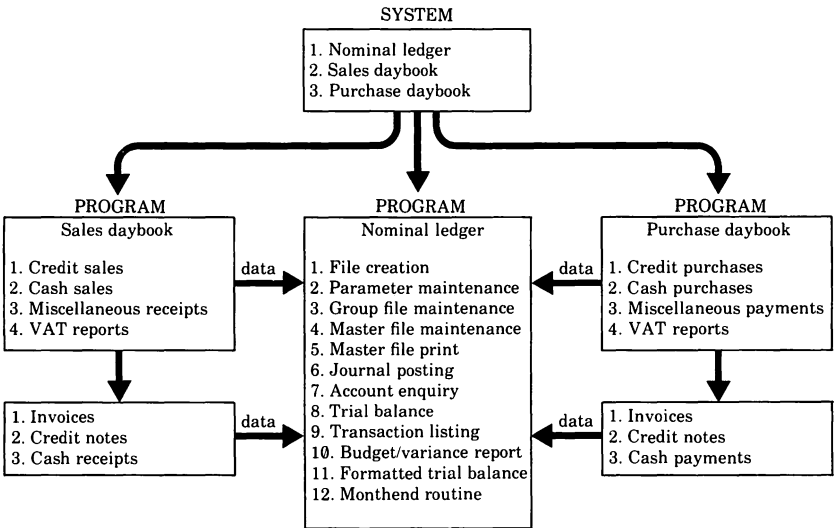
---

SYSTEM MENU

1. Nominal ledger
  2. Sales daybook
  3. Purchase daybook
  4. Change discs - other menus
- 

This is a list of the three systems which make up Accountant.

Each of these systems has its own sub-menu or menus, as shown in the diagram below:



## Finishing a session

It is very important to finish a session with Accountant in the right way or you may corrupt or lose some of your data.

If you have been entering data, you must finish typing in all the necessary information for that screen. Then:

press **end**

as soon as a prompt which includes **END** appears. This indicates that you want to finish what you are doing and return to the menu. When you are at a menu, you should press **RETURN** repeatedly until you leave the program.

Note: it may be necessary to press **end** twice where there is more than one step to go through before you return to the menu.

Warning: if you have to leave the computer during a session with Accountant, it is best to leave the computer with the system menu on the screen, rather than in the middle of entering a batch. This is so that if anything happens to the computer while you are away, such as a power failure, you will be able to re-start the program easily without losing any data.

# 3 First stages in setting up the system

---

There are four stages in setting up your system before you can start entering transactions. These are:

- creating your files
- setting up company details (this includes indicating the codes to be used for the control accounts)
- setting up group codes
- setting up your nominal ledger accounts (including the control accounts indicated in the company details).

All these stages take place in the nominal ledger section of the system, so we must first go to the nominal ledger.

Select **1 RETURN**

from the system menu for nominal ledger.

---

Nominal ledger

## PROGRAM MENU

1. File creation
  2. Parameter maintenance
  3. Group file maintenance
  4. Master file maintenance
  5. Master file print
  6. Journal posting
  7. Account enquiry
  8. Trial balance
  9. Transaction listing
  10. Budget/variance report
  11. Formatted trial balance
  12. Monthend routine
-



## Creating your files

First you have to create data files on a disc ready for use by the system.

If you are using the data disc which came with the Z80 pack, you will not need to carry out this operation, as the files have already been created for you.

If you are not using this disc, use a blank formatted disc.

You cannot carry out any work using Accountant until your files have been created. To do this:

select **1 RETURN**

from the menu for file creation.

Prompt Enter drive name for files (or END)

(Valid drive names are A,B)

Files are created on the disc in the drive you specify, normally drive B, so:

type **B RETURN**

Prompt Is the files disc present on drive B  
(Y/N/CAN)

type **Y RETURN** if the blank, formatted disc is in the drive  
**N RETURN** if you need to insert the disc  
**cancel** returns you to the nominal ledger menu.

If you type N:

prompt Please place file disk in drive B.  
Press 'ENTER'

Insert the disc into the drive and press **RETURN**.

As the files are created, their description is displayed on the screen:

---

```
Nominal master file successfully created
Nominal transaction file successfully created
Nominal format file successfully created
Nominal parameter file successfully created
Sales parameter file successfully created
Nominal work file successfully created
Daybook work VAT file successfully created
Purchase VAT file successfully created
Sales VAT file successfully created
Daybook work file successfully created
```

---

When the files have been created, you return automatically to the nominal ledger menu.

If the files are not successfully created, do not attempt to use them, but try to create them again on a new formatted disc.

Note: the file creation program is only run when the system is first set up, or when new files are needed for an additional company.

If you do try to run this program a second time Accountant will tell you the files have already been created.

## Setting up company and control account details

Next, set up the company details which Accountant needs, to be able to run the system.

Select **2 RETURN**

from the nominal ledger menu for parameter maintenance.

The parameters are the pieces of information that the system needs, in order to keep your accounting records properly.

If you are using the data disc included with the Z80 pack, you will see the following screen.

If you are setting up the system from scratch, the screen will not display any information other than the field headings.

---

Company : Fin.year end :11/11/11  
 Current period:11/11

Address 1:  
 2: VAT reg. No :  
 3: VAT period end:11/11  
 4: VAT period :Q

Stand alone nominal?(Y/N) : N VAT Control A/c : 1570  
 Budgets used? (Y/N) : N Credit Sales Control A/c : 1320  
 Credit Purchases Control A/c : 1500  
 Bank account nominal code : 1380

---

VAT rates :

0	1	2	3	4	5	6	7	8	9
0.00	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

---

Prompt AME/PRT/END ?

Press **amend** to enter all the necessary details.

As you enter data the cursor moves automatically to the areas on the screen into which you put information, such as entering your company name into the space next to the word 'Company'. These areas are called 'fields'. When you have entered information into one field and pressed **RETURN** to show that you want the details entered into the system, the cursor will move to the next field.

Key in the following details when the cursor moves to that field and then press **RETURN** to enter them into the system.

**Company** (up to 30 letters/numbers)

This is your company name and it is used to head reports and screen displays.

**Address** (4 lines of up to 30 letters/numbers each)

Your company address.

**Fin. year end** (DDMMYY)

The date of the end of your company's financial year.

### Current period (MMYY)

This is used to show the first month for which you require a month end report. The date would usually be the month that you first started using the system.

### VAT reg. No.

Your company's VAT registration number.

### VAT period end (MMYY)

The end date of the VAT period you are in, which will depend upon what periods were allotted to you when you first registered your company with the Customs and Excise. You will find the period on your current VAT return.

### VAT period (Q,M)

Type	<b>Q</b> <b>RETURN</b>	if you have quarterly VAT periods or just press <b>RETURN</b> to accept Q if you are using the data disc supplied with the Z80 pack
	<b>M</b> <b>RETURN</b>	if you have monthly VAT periods.

## Control accounts

For each of the following control accounts, you have to type in the code you have chosen for it. If, at this moment, you have not devised a coding system for your accounts, or are unclear as to how to do it, you can leave the code number already set for you by Accountant by pressing **RETURN**, if you are working with the data disc supplied with the Z80 pack.

### VAT Control A/c (up to 8 digits)

Type in the code number you have chosen for the VAT control account, or press **RETURN** to leave the pre-set code unchanged. This account shows the current financial balance either due from, or due to, the Customs and Excise.

### Credit Sales Control A/c (up to 8 digits)

Type in the code number you have chosen for the credit sales control account, or press **RETURN**, to leave the pre-set code unchanged. This account will give you information relating to the net balance outstanding from unpaid sales invoices (debtors).

**Credit Purchases Control A/c (up to 8 digits)**

Type in the code number you have chosen for the credit purchases control account or press **RETURN** to leave the pre-set code unchanged. This account will give you information relating to the net balance outstanding on unpaid suppliers' invoices (creditors).

**Bank account Nominal Code (up to 8 digits)**

Type in the code number you have chosen for the bank account or press **RETURN** to leave the pre-set code unchanged. This account stores details of the money your company has received and paid out.

Important note: although you have keyed in the account numbers you've chosen for the four control accounts, entering these account numbers has not created the actual accounts in the system. You will still need to set them up in the nominal ledger when you set up your other accounts — using the master file maintenance option which is option number 4 on the nominal ledger menu. (If you are using the data disc supplied with the Z80 pack, and have not altered the control account numbers, you will find that these accounts are among those set up already in master file maintenance.)

Make sure that when you come to set up the control accounts, you use the same codes as you have here. If they are different, the system will try to post transactions to the control account numbers keyed in here, *not* the code numbers used when you set up the accounts in master file maintenance which could lead to errors in the system.

If you do not set up the control accounts, using option 4, you will not be allowed to enter any transactions.

**Stand alone nominal?**

Type	<b>Y RETURN</b>	if you do not wish the nominal ledger to be automatically updated by the sales and purchases daybook transactions
	<b>N RETURN</b>	if you do want the nominal ledger to be automatically updated, or press <b>RETURN</b> to accept the N already set. This would normally be the option you would choose.

### Budgets used

Type      Y **RETURN**      if you want to use budgets  
             N **RETURN**      if you don't want to use budgets.

### Budget periods (4/12/13)

If you typed Y in answer to the Budgets used? (Y/N) prompt, you can specify the number of budget periods you want.

Type      4 **RETURN**      for quarterly budget periods  
             12 **RETURN**      for calendar-monthly budget periods  
             13 **RETURN**      for four-weekly budget periods.

### VAT rates (a percentage)

Accountant allows for up to 9 VAT rates under codes 1 to 9. Code 0 will automatically be used for zero-rated VAT items and code 1 is already set for 15%.

When you have entered all the details you need, you will see:

prompt    AME/PRT/END ?

Press      **amend**      to amend any details you have put in  
             **print**      to print them out  
             **end**        to end the operation, saving the  
                         information you ve entered.

It's a good idea to print out the information to give you a permanent record, to which you can refer if you need to check the codes for the nominal accounts or any other information.

When the printing has finished press **end** to finish the maintenance of the parameters.

You then return to the nominal ledger menu and you can either go through the rest of the setting up options for group codes and nominal ledger accounts, if you are setting up your system from scratch, (in which case, turn now to chapter 5), or, if you are using the data disc which came with the Z80 pack, you can now experiment with the system to familiarise yourself with it (go to the next chapter, 4).

# 4 Trying out Accountant

---

To start you off and to give you an idea of how to use Accountant and how to adapt it for your particular company, Accountant contains a few accounts already set up for you to experiment with.

These accounts are not intended to be all the accounts you might need — they are just suggestions of accounts you might want to use so that you can get a feel for the Accountant program.

When you have experimented enough, and feel that you understand how to use the program, you can set up your own system, either by adding to and amending the accounts already set up, or by setting up a totally new system, using a new data disc. In both cases, refer to the chart of accounts, chapter 10 for guidance.

Your accountant will be able to give you advice if you need it.

## How to use the example chart of accounts

Before you can start to experiment with the accounts already set up for you, you need to know what they are. You find this out by asking Accountant to print out the accounts it contains.

Select 1 from the system menu, for `nominal ledger`, and then choose 5 for `master file print`.

---

Continue? (Y/END)

First account number

Last account number

---

Type **Y** **RETURN** and then press **RETURN** twice to allow the print to run from the first account number to the last account number.

Accountant will then print out a list of accounts, showing their account numbers, descriptions, group numbers, type, budget type and balances.

Study this list carefully, marking on the printout the accounts you think you will need to use. You will notice that the last four accounts on the list are the control accounts which you must have to be able to run an accounting system.

You will notice, also, that the account numbers are so spaced that, when you come to set up your own system, there is room for you to insert extra accounts in their correct order, if you need to.

Go now to the sales or purchase daybook sections of the program, by selecting either 2 or 3 from the system menu, and try entering some transactions. Use the printout to refer to for account descriptions and numbers and chapters 7 and 8 for details of the sales and purchase daybook.

When you have finished experimenting with the pre-set accounts, you can either go straight to setting up the information in your accounting system, or move on to the next section, which will explain the rest of the options on the nominal ledger menu.



# 5 Setting up group codes and nominal ledger accounts

---

## Group codes

Before you set up the master accounts files, decide whether you want to set codes for separate groups of accounts. This would give you the ability to look at information according to a certain group by allowing you to group together similar accounts under one group code.

If you are using the data disc received with the Z80 pack, you will find that these groups have already been set up for you, and that they divide the accounts into groups of trading accounts, manufacturing accounts, overhead accounts and so on.

If you would like to see what groups have been set up, select option 3 and press **print** to have the details printed out for you.

If you don't want to use group codes, go on to set up your accounts, using the master file maintenance option of the nominal ledger.

### *Example*

*To analyse expenses between departments, you would give every account relating to particular departments the same code, such as 01. You can then produce a formatted trial balance which will group together all accounts by department code, subtotalling each department's nominal account balances.*

To use this facility consider what group divisions you need and devise a suitable coding system for them.

Select **3 RETURN**

from the nominal ledger menu for group file maintenance.

## 32 Setting up group codes and nominal ledger accounts

---

Function: (CRE/AME/DEL/PRT/END)  
Group code:  
(0-99/END)

Group description:

---

Press **create**

Key in the following details when the cursor moves to that field and press **RETURN** to enter them into the system.

Group code: (number from 0 to 99)  
A code for the first group.

Group description: (up to 40 letters/numbers)  
A description of the group.

Prompt    Details OK? (Y/N/CAN)

Type	<b>Y RETURN</b>	to accept the details
	<b>N RETURN</b>	to amend the details
	<b>cancel</b>	to cancel that entry.

If you accept the details, you will see:

message    Created group code: <code number>

You may create up to 100 groups in this way.

When you have finished press **end** instead of typing in a new code, then press **end** again when the cursor returns to the 'function' line.

You may also press **amend**, **delete** or **print** at this point, if you want to carry out one of these operations before ending.

Your group codes are now set up.

## Setting up your nominal ledger accounts

Next you must set up your accounts in the nominal ledger. Don't attempt to run your Accountant system until you have planned the structure of your accounts and set them up using the master file maintenance option.

If you try to run the system without doing this, there will be nowhere for the data you have entered to be posted to.

### Guidelines

Once you have set up the accounts, it is not easy to restructure the ledger or introduce another coding system, so plan carefully how to analyse and code the data stored within your system.

1 If you feel that you need help in deciding what accounts to use, ask your accountant for advice. He will be able to help you with any special analysis accounts, (for example, 'repairs and renewals' or 'entertaining') which are needed for year-end returns. These can be analysed throughout the year to avoid unnecessary work at the end of the year.

2 Discuss with your accountant, if necessary, the coding system you propose, to make sure that the system produces the information you need for your year-end accounts.

3 Try to keep the coding simple and logical. Accountant allows you to have an account code of up to 8 digits, but you do not need all these digits if you only want to create a few accounts. Remember that:

- the more complicated the codes, the more mistakes will be made when they are typed in
- the shorter the code the quicker it is to key in.

There is an example of a coding system at the end of this guide.

4 You can, in addition to the group system mentioned in the last section, use the nominal codes themselves to categorise groups of accounts. You will not be able to produce reports in Accountant, using these groups, but you could do so using Nucleus, one of the other programs you received with your Z80 pack. This program could be used to write a report program for you, using the groups, and the program could be added to your Accountant nominal menu.

5 Leave gaps in appropriate places in the numbering sequence so that new accounts can be added later.

6 Balance sheet accounts should be grouped in sequence, so that they can easily be identified from the profit and loss accounts.

7 When the accounts have been set up, print out a hard copy of them and check it carefully, correcting any errors at this stage.

If you are using the data disc supplied with the Z80 pack, there are a number of accounts already set up for you. To see these accounts, use option 5 from the nominal menu, to print them out. You can then amend, add to or delete accounts, from the accounts already set up. How to do this is explained in the next section.

### Creating your accounts

When you have planned your coding system you are ready to set up the accounts.

Select **4 RETURN**

for master file maintenance.

---

Function: (CRE/AME/REV/DEL/END)

ACCOUNT	GROUP	TYPE	DESCRIPTION	BALANCE	YEAR TO DATE
---------	-------	------	-------------	---------	--------------

(or END)

BUDGET TYPE	0 = No budget
	1 = Equal budgets
	2 = Variable budgets

---

Note: if you previously indicated in the parameter maintenance, that you did not want to use budgets, the part of the above display relating to budgets will not appear.

Press **create**

Key in the following data when prompted and then press **RETURN**.

## ACCOUNT (up to 8 digits)

The account number.

## GROUP (2 digits)

An additional category for analysis in the nominal ledger. Type in the number you specified in option 3 if you set up group codes or press **RETURN** to leave the field blank.

## TYPE (single digit code)

This is another subdivision of accounts which will be shown on printouts, for example, giving separate codes to nuts, bolts and washers. The accounts cannot be sorted according to this code: it is for reference on printouts only.

Note: TYPE also has the following use:

- if you choose 0 as the type code for an account, its balance will be brought to zero at the final monthend routine for the year, which also does the year-end adjustment. (Option 12 of the nominal ledger menu is the monthend routine).

The system makes sure that in total, the balances of all type 0 accounts cancel each other out, making a zero overall balance write-off. If not, you need to make a journal entry to make the overall balance zero, before the year-end routines can be completed

- if you choose codes 1 to 9 as the type code, then the balance at the end of the year on that account will not be brought to zero, but will be carried forward to the following year. For more information on the use of type code 0, see the description of the use of the profit and loss account in chapter 10, *Accountant example chart of accounts*.

If you are not sure how to use this facility, use codes 1-9. Do not just press **RETURN** as this will automatically give you a type 0.

## DESCRIPTION (up to 30 letters/numbers)

Account description.

## BUDGET TYPE

You will only be asked to enter budget information if, in option 2 from the nominal menu, **parameter maintenance**, you entered Y to the Budgets used? (Y/N) prompt. Enter the budget type as follows:

0 No budget

1 Equal budgets — the budget you enter will be divided equally between the budget periods you chose in **parameter maintenance**:

quarterly (4)

calendar-monthly (12)

four-weekly (13)

Note: in situations where the budget you have chosen cannot be divided equally between the periods you have specified, Accountant adds the remainder to the amount in the final period. For example, if your specified budget is £25.00 and there are 4 budget periods, period 4 will be allotted a budget of £7.00.

2 Variable budgets — you can select a unique budget for each budget period (4, 12 or 13), making sure that the total of the period budgets adds up to what you've entered for the yearly budget.

Note: when you enter an amount for a budget on a particular account, if the account is a sales or revenue account, or an account recording cash received, the budget should be entered as a negative figure.

If the account is a purchases or overhead account, or an account recording cash paid, the budget should be entered as a normal positive amount without a minus sign.

Prompt    Details OK? (Y/N/CAN)

Type	Y <b>RETURN</b>	to enter the details into the nominal ledger
	N <b>RETURN</b>	to amend the details
	<b>cancel</b>	to delete the whole entry.

Repeat this for all your accounts, then press **end** at the account code prompt to finish creating accounts.

You can then press **end** to finish all the account maintenance or **amend**, **review** or **delete** if you want to carry out any of these operations.

## Printing out the nominal ledger accounts

When you have entered all your nominal ledger accounts, print out a list of them to refer to, when you are coding invoices or other documents.

Select **5 RETURN**

from the nominal ledger menu for master file print.

---

Continue? (Y/END)  
First account number  
Last account number

---

Type **Y RETURN**

Key in the following details when the cursor moves to that field and then press **RETURN** to enter them into the system.

First account number

Type in the number of the first account that you want printed out, or press **RETURN** for the first account in the system.

Last account number

Type in the number of the last account you want printed out, or press **RETURN** for the last account in the system.

Check that the printer is switched on and the paper correctly aligned.

To start printing, confirm that the details are correct by typing **Y RETURN**.

You have now finished setting up your system.

# 6 Nominal ledger

---

This chapter takes you through the rest of the options available in the nominal ledger (the ones you don't use in setting up). The first five options of the menu, which you use in setting up, were explained in chapter 3.

Throughout the rest of this section, you select the option you require from the nominal ledger menu by

typing     <option number> **RETURN**

## Journal posting – option 6

This is used for direct entry of information stored in the nominal ledger, such as:

- opening (or brought-forward) balances: these are only entered once, when you first set up the system
- depreciation
- petty cash analysis
- month-end adjustments
- pre-payments and accruals
- any other entries which are not necessarily associated with the sales or purchase daybook systems.

You enter the transactions in batches, as previously explained. These batches should not be too large — preferably not more than 100 transactions — so that if there are any posting errors they can be found quickly. (The system can handle a maximum of 200 transactions per batch.)

When you make a journal entry in the nominal ledger it must consist of two entries, the debit and the credit aspects of the same entry. Your batch can include all types of journals and the system will update the relevant accounts for you.

---

Default date: XXXXXX

Default description:

---



First enter the default values you are going to use in this batch.

### Default date (DDMMYY)

The date you typed in when you used the start-of-day disc will appear. You can either continue to use this as the default date by pressing **RETURN** or type in a new default date (for example, the date of most of the transactions to be entered).

Press **end** to return to the nominal ledger menu.

### Default description (up to 18 letters/numbers)

This is provided to simplify the entry of the transaction description to be stored in the nominal ledger.

### Example

*If you are processing a batch of petty cash vouchers, the default description could be 'P/cash w/e 18 Jan' for petty cash, week ended 18th January.*

---

ACCOUNT	DATE	REFERENCE	DESCRIPTION	DEBIT	CREDIT
---------	------	-----------	-------------	-------	--------

---

### ACCOUNT

The number of the account being posted to. The description relating to the account number entered is then displayed.

### DATE (DDMMYY)

The date of the transaction. This will appear on all reports and enquiry options, against the transaction details. **RETURN** gives you the default date.

### REFERENCE (up to 6 letters/numbers)

This is to help trace the original source document. **RETURN** leaves the field blank if you do not want to use a reference.

### DESCRIPTION (up to 18 letters/numbers)

This transaction description will be displayed on all enquiry options and the transaction listing. Press **RETURN** to leave the default description, which is displayed, or type in a different description and press **RETURN**.

## DEBIT

If the amount to be posted is a debit, enter the amount in the **DEBIT** column.

## CREDIT

If the amount to be posted is a credit, first press **RETURN** to move the cursor from the **DEBIT** to the **CREDIT** column without making an entry and then type in the amount. If you press **RETURN** without entering an amount, the cursor will return to the **DEBIT** column.

When you have typed in the debit or credit amount, you will see:

prompt    Line OK? (Y/N/CAN)

Type	<b>Y</b> <b>RETURN</b>	to accept the line
	<b>N</b> <b>RETURN</b>	to amend the line
	<b>cancel</b>	to cancel the line.

If you press **N** **RETURN** so that you can change a debit to a credit entry, or the reverse, you should enter a zero in place of the existing incorrect entry, followed by **RETURN**. The cursor will then jump forward or back, whichever is relevant, to the next column to allow you to enter the correct entry.

Note: when you want to finish a batch in journal posting, the totals must equal zero, so you must make sure that the value of your entries results in this. In other words, the total of the debits must equal the total of the credits.

When your batch total equals zero you can end the batch.

Prompt    Enter **END** to terminate batch

Press      **end**

Message   Batch number X - updating files now  
             Files updated

When the updating is complete, Accountant automatically prints out the batch entry and returns to allow you to enter another batch. If you try to end the operation before the batch total is equal to zero, you will see:

message BATCH TOTAL NOT EQUAL TO ZERO

Press **RETURN**

Prompt Batch total: XX.XX  
Cancel or Review (CAN/REV)

Press **cancel** to cancel the batch  
**review** to look through the batch to amend an entry.

If you press **cancel** you will see:

prompt End of run? (Y or 'ENTER')

Type **Y RETURN** to end the batch and return to the menu  
**RETURN** to enter another batch.

If you press **review** you will see:

prompt Amend transaction? (Y or 'ENTER')

Type **Y RETURN** to amend the entry  
**RETURN** to move to the next entry. This will repeat until you have been through all the batch entries.

Prompt End of batch? (Y or 'ENTER')

You can again choose to make another entry or end the batch.

When you've finished entering all the batches, press **end** to return to the nominal ledger menu.

## Account enquiry – option 7

This displays on the screen details of any account and its transactions and prints these out, if required.

---

A/c No:  
(or END)

---

Type      <required account number> **RETURN**

---

A/c No: XX  
(or END)

Y.T.D.	CURRENT	B/FWD
0.00	0.00	0.00

---

Prompt    Display transactions? (Y/N/PRT)

Type      **Y RETURN**    to display the transactions  
              **N RETURN**    if you don't want to display the transactions  
              **print**            if you want a printout immediately.

If you type Y, the screen will look something like:

---

A/c No: XX  
(or End)

Y.T.D.	CURRENT	B/FWD		
0.00	0.00	0.00		
DATE	REFERENCE	DEBIT	CREDIT	BALANCE
			B/Fwd:	

---

If there are more transactions than can be displayed on a single screen, press **RETURN** to display the next screen of transactions.

Prompt    Hard copy? (Y/N)

Check that the printer is ready and

type      **Y RETURN**    to print out the details  
              **N RETURN**    to enter another account code without  
                                  printing.

Press **end** to end the program.

Note: codes listed under the heading **REFERENCE** in the above screen will contain a two letter prefix — either NL, SL or PL. This indicates the source of the transaction.

**NL** for nominal ledger. This appears next to transactions which have been entered via the nominal ledger journal posting option.

**SL** for sales daybook. This appears next to transactions which have been entered via the sales daybook and have passed through to the nominal ledger.

**PL** for purchase daybook. This appears next to transactions which have been entered via the purchase daybook and have been passed through to the nominal ledger.

## Trial balance – option 8

This prints out a nominal ledger trial balance including, in account order, all the accounts held in the nominal ledger master file.

---

Period balance required? (Y/N/END)

Date of report? (DDMMYY)

Line spacing required? (0-4)

---

You now need to specify how you want the trial balance to be printed:

Period balance required? (Y/N/END)

Choose whether to have a balance for the year-to-date only, or a period balance as well. At certain times (for example, when you are preparing year-end accounts) it may be helpful to show only the year-to-date figures.

Type	<b>Y</b> <b>RETURN</b>	to give you a printout containing both period and year-to-date balances
	<b>N</b> <b>RETURN</b>	for year-to-date balances only
	<b>end</b>	to return to the menu.

### Date of report? (DDMMYY)

Enter the report date for the trial balance. You can enter the month-end date for reporting purposes when the actual system date may be a number of days after the month-end period.

### Line spacing required? (0-4)

Choose how many line spaces you want printed on the trial balance between each account. 0 gives you normal single line spacing. 1, 2, 3 and 4 give you the corresponding extra spaces.

This can be useful for preparing draft accounts or identifying prepayment and accrual journals which have to be made at financial period and year-ends. Spaces between accounts leaves room for adjustments and comments to be written on the printed trial balance.

### Prompt Details OK? (Y/N)

Check that the printer is ready.

Type	<b>Y</b> <b>RETURN</b>	to accept the details
	<b>N</b> <b>RETURN</b>	to amend them.

When the printing has finished you return to the nominal ledger menu.

## Transaction listing – option 9

This provides an audit listing of all the transactions posted to accounts in the nominal ledger during a period. It gives an audit trail of the details processed during the period and links the current month's transactions to the previous period, by displaying the opening balance.

**Note:** it is important to ensure that the transaction listing is produced as a hard copy audit trail of all the information processed before the monthend routine is run — option 12 on the nominal ledger menu.

---

Enter heading date DDMMYY (or END)

---

Enter the required date, normally the date of the last day in the period.

Prompt    **Details OK? (Y/N)**

Type        **Y RETURN**    if the details are correct and the printer  
                                  ready  
                  **N RETURN**    to change them.

The listing is printed out, giving the account description together with all details of the transactions processed for the period. You then return to the nominal ledger menu.

## Budget/variance report – option 10

If you are using budgets, this report compares actual expenditure for the current period, and the year-to-date, with the budgeted figures for the same periods. The comparison produces a variance which is expressed both in terms of pounds sterling and as a percentage, and these are printed out on the report.

Make sure that you've entered the original budgets, entered through the master file maintenance program, correctly.

For sales or revenue accounts requiring budgets the current period and year-to-date figures will appear as negative figures, because of accounting conventions used in the nominal ledger.

Note: you cannot produce a budget variance report for the accounts for which the budget type was 0, when you set up your nominal ledger accounts.

---

Heading date:	(or END)
From A/c:	
To A/c:	
Period:	

---

Key in the following data when prompted and press **RETURN**.

**Heading date (DDMMYY)**

The date for which the report is to be made. This appears at the top of each report. Press **end** to return to the menu.

**From A/c (up to 8 digits)**

The code of the account from which you wish the report to run or press **RETURN** for the first account.

**To A/c (up to 8 digits)**

The code of the account at which you wish the report to finish or press **RETURN** for the last account.

**Period**

The period number for which the budget comparisons are to be made. This could be the quarter number, calendar month number or four-weekly number.

When you have entered all the details, check that they are correct.

Prompt    **Details OK? (Y/N)**

Make sure that the printer is ready and

type	<b>Y RETURN</b>	to print the details
	<b>N RETURN</b>	to amend the details.

You may print out as many of these reports as you wish.

When the printout is finished, you return to the nominal ledger menu.

## **Formatted trial balance – option 11**

This program gives you a trial balance based on the group codes which you set up using **group file maintenance**. You can use this report as a working document to help in the consolidation of figures to be used in profit and loss reports and balance sheets.



It is particularly useful where expense items (such as costs for a specific vehicle) are handled by individual nominal ledger accounts, but are added together to produce a single figure when you print out profit and loss reports and balance sheets.

Setting a group code in option 3 enables the summarised format report to produce these figures automatically.

- 
1. Summary report only
  2. Detail report only
  3. Both reports

Select number (or END)

Date of report? (DDMMYY)

Period balance required? (Y/N)

Line spacing required? (0-4)

From group

To group

Report heading (max 40 chars)

---

First select the type of report you want by entering 1, 2 or 3 for summary, detail or both reports.

Type      (1, 2 or 3) **RETURN**

Key in the following data when prompted and press **RETURN**.

**Date of report (DDMMYY)**

The date for which the report is to be run, which will appear at the top of all reports.

**Period balance required (Y/N)**

If you would like period balances to be shown as well as those for the year-to-date:

type      **Y RETURN**      to print a period balance as well as a year-to-date balance

**N RETURN**      for a year-to-date balance only.

### Line spacing required (0-4)

Specify the spacing you require between each line. 0 gives you single spacing. 1, 2, 3 or 4 give you the corresponding extra spaces.

### From group

You may specify a range of group codes for which you require the report. Enter the code number of the group from which you wish the report to run or press **RETURN** for the first group code.

### To group

The code number of the group to which you wish the report to run or press **RETURN** for the last group code.

### Report heading (up to 40 letters/numbers)

Type in a suitable heading for the report or press **RETURN** to produce a standard heading automatically.

When you have entered all the above details, you will see:

prompt    Details OK? (Y/N)

Make sure the printer is ready.

Type	Y <b>RETURN</b>	to print out the details
	N <b>RETURN</b>	to amend the details.

When the printing has finished you return to the nominal ledger menu.

## Monthend routine – option 12

This needs to be run at the end of every month, because there is limited space available on a floppy disc and it is necessary to make sure that you do not run out of space.

This routine clears all individual transactions from the files and carries forward the monthend balance into the next month, ready for you to continue entering transactions, so this program specifically clears the files of all current transactions and produces a single brought-forward balance for each account.

---

Note: if the routine is being run for the final month of the financial year, the above will only be the case where the account 'type' is not zero. If the 'type' is zero, the balance will be brought to zero, and not carried forward – see the section on **Creating your accounts**.

If it is a year-end routine and the 'type' zero accounts do not balance, you will see:

message **TYPE 0 ACCOUNTS NOT BALANCED FOR YEAR END**

Press **RETURN** to continue.

You will return to the nominal ledger menu from where you should make a journal correcting the position.

---

The current month's statistics are set to zero ready for the next month's figures.

Be sure that you have taken a back-up copy of the data disc, before running this program, and that you have produced all the necessary printouts of reports and audit trails, for example:

- trial balance (option 8)
- transaction listing (option 9)
- budget/variance report (option 10)
- formatted trial balance (option 11).

Remember that once the individual transactions have been erased from the files, they cannot be retrieved.

These reports give you a hard copy record of what has been processed during the month.

If you try to do a monthend routine when the financial year has ended, you will see:

message **WARNING - FINANCIAL YEAR HAS ENDED**

## 50 Nominal ledger

If the financial year has not ended, you will see:

---

### NOMINAL LEDGER MONTH END UPDATE

WARNING - This program will set all balances to  
zero and remove all transactions from  
the transaction file

Do you want to continue? (Y/N)

---

Type      **Y RETURN**      if you are sure that you want to perform the  
                                 monthend routine  
                 **N RETURN**      to abandon the option.

If you type Y the routine will be carried out, followed by:  
message    Update complete 'ENTER' to continue

Press      **RETURN**      to return to the nominal ledger menu.

This is the last option on the nominal ledger menu. The following  
sections deal with the options available on the sales and purchase  
daybook systems.

# 7 Sales daybook

---

This part of the system processes sales invoices, credit notes and cash receipts, and analyses them under different categories. For example, the analysis of the value of the goods can be separated from the value of its postage and packing.

VAT statistics are stored separately for reporting at the end of the VAT period.

You can also produce a receipts cash book for three types of cash receipts:

- where payment has been made for sales involving credit
- a special daybook sheet for cash sales with detailed sales analysis
- miscellaneous or sundry cash, which is not involved in sales analysis, but is related to some nominal ledger transactions.

## Batches

All processing to the sales daybook is carried out in batches which are numbered sequentially, each time you start a new one.

There are five batch types, some of which involve VAT analysis and some include discounted transactions:

- invoices
- credit notes
- cash receipts
- cash sales
- miscellaneous receipts.

When you enter a batch, remember to carry out the following operations beforehand.

- 1 Ensure that all entries in that batch are of the same type. (You cannot, for instance, enter an invoice transaction and a credit note transaction into the same batch).

- 2 Sort the transactions you wish to enter into batch type, before you start working with the system. This avoids wasting time and the possibility of errors with batch entry.
- 3 Number sequentially, as an internal number, all the entries in a batch, for easy reference.
- 4 Keep a record of the number of entries in the batch so that you can count them up to check that you've entered the whole batch.
- 5 Write, on each transaction document, the number of the nominal account to which you want to analyse the transaction.
- 6 Calculate the total of the batch you are entering before you start your entry. Accountant asks you to enter this total when you have finished typing in all the required transactions. If you enter an incorrect total, it will not tally with Accountant's internal calculation and you will not be allowed to finish the batch until you've rectified the situation.

The batch totals for the various batch types will be, for:

- sales invoices – the total of all the invoices in the batch, including VAT
- credit notes – the total of all the credit notes in the batch, including VAT
- cash receipts – the total cash and all the discount allowed in the batch
- cash sales – the total of all cash sales documents entered, including VAT
- miscellaneous receipts – the net total of all entries: if it is a credit, enter the total as a negative number, preceding the figure with a minus sign.

Note: the sales daybook doesn't store individual customer account details, but the control account in the nominal ledger allows an outstanding debtor figure to be shown. This figure cannot be verified within the program so, if you wish to keep a check on it, keep all unpaid credit sales invoices in a separate file. At any one time, the balance in the debtor control account should be equal to the value of the unpaid invoices.

At the end of all batch entries, an audit trail is printed out, as a hard copy record of your entries. These audit trail printouts should be filed together, as they will be valuable in tracing the path of documents through the system. They are also necessary so that the year-end audit, or accounting work can be carried out efficiently.

To use the sales daybook system:

select      **2 RETURN**

from the main systems menu for sales daybook.

---

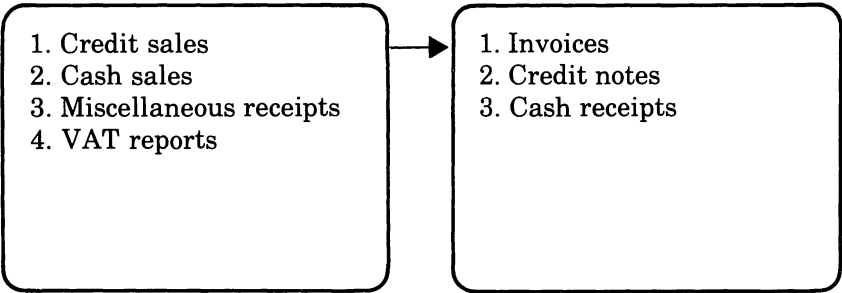
Sales daybook	PROGRAM MENU
	1. Credit sales
	2. Cash sales
	3. Miscellaneous receipts
	4. VAT reports

---

The sales daybook section of Accountant has two menus which are interlinked as shown in the diagram below:

Sales daybook program menu

Credit sales menu



As you will see from the diagram, the main menu has four options:

### **Credit sales**

Processes sales invoices, credit notes and cash receipts for the payment of credit sales. This option has three further menu options.

### **Cash sales**

Processes transactions where credit facilities have not been extended, but you still require a detailed analysis of the sales. The automatic entries to the nominal ledger are a credit entry for the net value of sales (with a separate analysis for VAT) and a debit entry to the bank account.

### **Miscellaneous receipts**

Allows for the entry of sundry cash receipts which are not supported by an invoice — for example, the payment of an insurance claim. These can be processed without affecting the sales control accounts or sales analysis.

### **VAT reports**

Through a sub-menu, three VAT reports are available: a summary VAT report, a detailed VAT report, and a combined summary and detailed VAT report. The combined report should only be run at a VAT period-end, as it clears the cumulated VAT records for the period.

These are dealt with in the following sections.

## **Credit sales**

### **– option 1 Sales daybook program menu**

---

Credit Sales

BATCH OPTIONS

1. Invoices
  2. Credit Notes
  3. Cash Receipts
-



## Invoices

### – option 1 Credit sales menu

---

Batch number :		INVOICES				
Default date :		Default nominal code: Default description :				
DATE	REF.NO.	NOM CODE	VALUE	VAT CODE	VAT	TOTAL

---

First set the default values for this particular batch. These are the entries for date, nominal code and transaction description which Accountant will use if you press **RETURN** instead of entering data.

Key in the following details when the cursor moves to that field and press **RETURN** to enter them into the system.

#### Default date:

Date as DDMMYY -- 'ENTER' for default --  
END to exit

If all or most of the batch entries have the same date, enter this date which becomes the default date. The default date offered in this prompt is the date you first keyed in when you started this session with the start-of-day disc.

#### Default nominal code:

Enter nominal code - up to 8 digits or END

The code of the account most commonly posted to in this batch, normally a sales account. When you enter a nominal code, it will be checked by the system and the account name displayed, so that you can check that you have selected the right account number.

#### Default description:

Enter transaction description  
- up to 18 characters

A suitable general description of the transactions in the batch. If no such description is applicable, press **RETURN** to leave this field empty.

Prompt    Details OK ? (Y/N/END)

Type	Y <b>RETURN</b>	to accept the details
	N <b>RETURN</b>	to change the details
	<b>end</b>	to return to the menu.

When you have accepted all the default values, you are ready to start typing in the individual transactions in the batch.

Key in the following data when prompted and press **RETURN**. Pressing **RETURN** on its own enters, where relevant, the default values you've set up.

#### DATE

Date as DDMMYY - 'ENTER' for default or END  
The date of the transaction.

#### REF.NO.

Enter reference up to 6 characters long  
A reference, such as an invoice number, would be suitable, or enter your own internal number for the entry in the batch. This is printed on the audit trail and you can use it to check back to the original document. Pressing **RETURN** leaves the field empty.

#### DESCRIPTION: (up to 18 letters/numbers)

Enter description or 'ENTER' for default  
This should give an indication of the goods relating to the invoice, or any other useful reference.

#### NOM CODE

Nominal ledger a/c No. - up to 8 digits or  
'ENTER' for default  
The code for the nominal ledger account which you require for analysis. (You may enter additional codes for each transaction in a multi-part invoice, if necessary, later in this option). The account description corresponding to the code you enter is displayed if you have not used the default code.

Note: you can only enter the code number of an account which you have already set up in Accountant, using the master file maintenance option. (See chapter 3).

**VALUE****Goods amount - Figure net of VAT**

The amount which relates to the nominal code you previously entered.

Note: if you want to post some of the total amount of an invoice to a nominal ledger account code other than the code you have just specified, enter here only the portion of the total amount which relates to the code just entered.

**VAT CODE****Enter VAT code (0-9)**

Use the code appropriate to the goods in this transaction, which you set up in the **parameter maintenance** option. (See chapter 3).

Note: you can have goods on the same invoice at different rates of VAT, for example, zero-rated postage and goods at standard rate. If this is the case, split the entry you make for the value of the transaction into the amounts appropriate to each VAT category applicable.

**Prompt Additional nominal codes ? (Y/N/REV/CAN)**

This allows for multiple posting of the total invoice amount.

Type	<b>Y</b> <b>RETURN</b>	to enter another nominal code for analysis of the invoice
	<b>N</b> <b>RETURN</b>	if you don't want to use any other nominal codes
	<b>review</b>	to look through what you've already entered and change any part, if necessary
	<b>cancel</b>	to delete the invoice.

**VAT****Enter VAT amount**

The actual amount of VAT calculated on the **VALUE** for that invoice.

Note: the system does not automatically calculate the amount of VAT for you. The system assumes that the data has already been checked and all the necessary calculations made, outside it.

## TOTAL

Enter gross amount

The total of the net value of the goods plus the VAT amount. The system checks that the detailed analysis entered under the **VALUE** heading plus the VAT equals the amount entered here.

If the figures do not agree, you will see:

message **VALUE + VAT NOT EQUAL TO TOTAL**

Press **RETURN**

Prompt **Amend totals, Review or Cancel ?  
(AME/REV/CAN)**

You can then either amend the VAT and invoice total, step back through the transaction and make the necessary alterations or cancel the entry.

When the totals match:

prompt **Details Ok ? (Y/N/CAN)**

Type	<b>Y RETURN</b>	to accept the entry
	<b>N RETURN</b>	to change it
	<b>cancel</b>	to delete it.

When you've accepted the input, you can either enter another invoice, or, if you have used several VAT codes, you will be asked to enter a split of the total VAT for the invoice.

This split is between the VAT codes that you have used. The amounts in the split of total VAT must add up to the total VAT entered on the invoice. The system will check that the VAT amounts add up correctly and if they do not, you will see:

message **VAT ANALYSIS DOES NOT EQUAL TOTAL VAT**

Press **RETURN** to continue.

You will then have to enter a correct split of VAT.

You can then enter another transaction in this batch.

Repeat this process until you have entered all the transactions in the batch.

To terminate the batch press **end**.

Note: check that your printer is ready, as Accountant will move automatically from this part of the program to the printout of the audit trail.

Prompt Enter gross total for batch

The gross total is called the **Pre list total** on the screen. This is the total referred to at the beginning of this chapter which you calculated as part of your preparation for batch entry. It is the total of all the invoice totals in the batch.

Type <total> **RETURN**

If the total is wrong the screen displays:

message **INVALID PRELIST TOTAL**  
-- Press 'ENTER' to continue.

Press **RETURN** to continue.

Prompt Amend total, review or cancel batch ?  
(AME/REV/CAN)

Press **amend** to enter the correct total (the same as the 'machine total')  
**review** to step through the batch, find the mistake and amend it; or to add another transaction  
**cancel** to delete the whole batch.

When you've entered the correct prelist total you will see:  
message Please wait for audit trail

followed by a summary of the batch:

---

Number of documents entered :

Number of lines entered :

Last input document Ref. No.:

Prelist total =

Machine total =

---

### Message Printing audit trail

The batch audit trail is now printed out. It provides a report of all the details you've entered during the batch, with a detailed analysis of each transaction and two summaries, which are:

- details of the postings which have been made to the nominal ledger, with the figure that has been posted to the VAT control account and the sales (debtor) control account, and
- details produced for VAT purposes showing the goods and VAT analysis by VAT category. (These details are stored and may be printed by using option 4 of the sales daybook program menu.)

When the printing has finished, Accountant displays:

message Updating nominal ledger

This completes the batch entry and posting and you return to the credit sales batch option menu.

Credit notes  
– option 2 Credit sales menu

Batch number:

CREDIT NOTES

Default date :                      Default nominal code:  
Default description :

DATE	REF.NO.	NOM CODE	VALUE	VAT CODE	VAT	TOTAL
------	---------	----------	-------	-------------	-----	-------

First set the default values for this particular batch. These are the entries for date, nominal code and transaction description which Accountant will use if you press **RETURN** instead of entering data.

Key in the following details when the cursor moves to that field and then press **RETURN** to enter them into the system.

Default date:  
Date as DDMMYY -- 'ENTER' for default  
-- END to exit

If all or most of the batch entries have the same date, enter this date which becomes the default date. The default date offered in this prompt is the date you first keyed in when you started this session with the start-of-day disc.

Default nominal code:  
Enter nominal code - up to 8 digits or END  
The code of the account most commonly posted to in this batch, normally a sales account. When you enter a nominal code, it will be checked by the system and the account name displayed, so that you can see that you have selected the right account number.

Default description:  
Enter transaction description  
- up to 18 characters  
A suitable general description of the transactions in the batch. If no such description is applicable, press **RETURN** to leave this field empty.

Prompt    Details OK ? (Y/N/END)

Type	Y <b>RETURN</b>	to accept the details
	N <b>RETURN</b>	to change the details
	end	to return to the menu.

When you have accepted the default values, you are ready to start typing in the individual transactions in the batch.

Key in the following data when prompted and press **RETURN**. Pressing **RETURN** on its own enters, where relevant, the default values you've set up.

#### DATE

Date as DDMMYY - 'ENTER' for default or END  
The date of the transaction.

#### REF.NO.

Enter reference up to 6 characters long  
A reference, such as a credit note number, would be suitable or enter your own internal number for the entry in the batch. This is printed on the audit trail and you can use it to check back to the original document. Press **RETURN** to leave the field empty.

#### DESCRIPTION: (up to 18 numbers/letters)

Enter description or 'ENTER' for default  
This should describe the goods relating to the credit note, or any other useful reference.

#### NOM CODE

Nominal ledger a/c No.  
- up to 8 digits or 'ENTER' for default  
The code for the nominal ledger account which you require for analysis. (You can enter additional codes for each transaction, in a multi-part credit note, if necessary, later in this option). The account description corresponding to the code you enter is displayed if you have not used the default code.

Note: you can only enter the code number of an account which you have already set up in Accountant, using the master file maintenance option. (See chapter 3).



**VALUE****Goods amount - Figure net of VAT**

The amount which relates to the nominal code you previously entered.

Note: if you want to post some of the total amount of the credit note to a nominal code other than the one you've just entered, enter here only the portion of the total amount which applies to the code just entered.

**VAT CODE****Enter VAT code (0-9)**

Use the code appropriate to the goods in this transaction, which you set up in the **parameter maintenance** option. (See chapter 3).

Note: you can have goods on the same credit note at two different rates of VAT; for example, zero-rated postage and goods at standard rate. If this is the case, split the entry you make for the value of the transaction into the amounts appropriate to each VAT category applicable.

**Prompt Additional nominal codes? (Y/N/REV/CAN)**

This allows for multiple posting of the total credit note amount.

Type	<b>Y RETURN</b>	to enter another nominal code for analysis of the credit note
	<b>N RETURN</b>	if you don't want to use any other nominal codes
	<b>review</b>	to look through what you've already entered and change any part, if necessary
	<b>cancel</b>	to delete the credit note.

**VAT****Enter VAT amount**

The actual amount of VAT calculated on the **VALUE** for that credit note.

Note: the system does not automatically calculate the amount of VAT for you. It assumes that the data has already been checked and all the necessary calculations made, outside it.

## TOTAL

Enter gross amount

The total of the net value of the goods plus the VAT amount. The system checks that the detailed analysis entered under the VALUE heading plus the VAT equals the amount entered here.

If the figures do not agree, you will see:

message **VALUE + VAT NOT EQUAL TO TOTAL**

Press **RETURN**

Prompt **Amend totals, Review or Cancel ?  
(AME/REV/CAN)**

You can then either amend the VAT and invoice total, step back through the transaction and make the necessary alterations or cancel the entry.

When the totals match:

prompt **Details Ok ? (Y/N/CAN)**

Type	<b>Y RETURN</b>	to accept the entry
	<b>N RETURN</b>	to change it
	<b>cancel</b>	to delete it.

When you've accepted the input, you can either enter another credit note or, if you have used several VAT codes, you will be asked to enter a split of the total VAT for the credit note.

This split is between the VAT codes that you have used. The amounts in the split of total VAT must add up to the total VAT entered on the credit note. The system will check that the VAT amounts add up correctly and if they do not, you will see:

message **VAT ANALYSIS DOES NOT EQUAL TOTAL VAT**

Press **RETURN** to continue.

You will then have to enter a correct split of VAT.

You can then enter another transaction in this batch.

Repeat this process until you have entered all the transactions in the batch.

To terminate the batch press **end**.

Note: check that your printer is ready, as Accountant will move automatically from this part of the program to the printout of the audit trail.

Prompt Enter gross total for batch

The gross total is called the **Pre list total** on the screen. This is the total referred to at the beginning of this chapter which you calculated as part of your preparation for batch entry. It is the total of all the credit note totals in the batch.

Type **<total>RETURN**

If the total is wrong, the screen displays:

message **INVALID PRELIST TOTAL**  
-- Press 'ENTER' to continue.

Press **RETURN** to continue.

Prompt Amend total, review or cancel batch ?  
(AME/REV/CAN)

Press **amend** to enter the correct total (the same as the 'machine total')  
**review** to step through the batch, find the mistake and amend it; or to add another transaction  
**cancel** to delete the whole batch.

When you've entered the correct prelist total you will see:  
message **Please wait for audit trail**

followed by a summary of the batch:

---

Number of documents entered :  
Number of lines entered :

Last input document Ref. No.:

Prelist total =                      Machine total =

---

### Message **Printing audit trail**

The batch audit trail is now printed out. It provides a report of all the details you've entered during the batch, with a detailed analysis of each transaction and two summaries, which are:

- details of the postings which have been made to the nominal ledger, with the figure that has been posted to the VAT control account and the sales (debtor) control account, and
- details produced for VAT purposes showing the goods and VAT analysis by VAT category. (These details are stored and may be printed by using option 4 of the sales daybook program menu.)

When the printing has finished, Accountant displays:

message **Updating nominal ledger**

This completes the batch entry and posting and you return to the credit sales batch options menu.

### **Cash receipts** – **option 3 Credit sales menu**

This is provided for cash received from credit sales. Provision is made for the input of discount, so that discount can be analysed as a cost within the nominal ledger.

Note: before running this option, check that you have set up the discount account in the nominal ledger, as entry of a valid discount account code is essential when you enter cash receipts. If you haven't, do so now, using the master file maintenance option of the nominal ledger.

---

Batch number : CASH RECEIPTS

Bank account number :  
 Discount account No.:  
 Default date: Default description :

DATE	REF.No.	DESCRIPTION	AMOUNT	DISCOUNT	GROSS AMT
------	---------	-------------	--------	----------	-----------

---

First set the default values for this particular batch. These are the entries for date and transaction description and the codes that you set up in the master file maintenance option for the bank account and the discount-allowed or discount-given account.

Key in the following details when the cursor moves to that field and then press **RETURN** to enter them into the system.

Default date:

Date as DDMMYY -- 'ENTER' for default  
 -- END to exit

If all or most of the batch entries have the same date, enter this date which becomes the default date. The default date offered in this prompt is the date you first entered when you started this session with Accountant.

Bank account number:

Enter nominal code for bank account  
 - up to 8 digits or END

The code of the bank account. The code offered is that of the bank account indicated in the parameter maintenance. Press **RETURN** if you want to use this code.

Discount account No.:

Enter nominal code - up to 8 digits or END  
 The code for the discount-allowed or given account.

Default description :

Enter transaction description

- up to 18 characters

A suitable general description of the transactions in the batch or press **RETURN** to leave the field empty.

Prompt    Details OK ? (Y/N/END)

Type	<b>Y</b> <b>RETURN</b>	to accept the details
	<b>N</b> <b>RETURN</b>	to amend the details
	<b>end</b>	to return to the menu.

When you have accepted the default values and the bank and discount account codes, you are ready to start typing in the individual transactions in the batch.

Key in the following data when prompted and press **RETURN**. Pressing **RETURN** on its own enters, where relevant, the default values you've set up.

**DATE**

Date as DDMMYY -- 'ENTER' for default

-- END to exit batch

The date of the transaction.

**REF. No.**

Enter reference up to 6 characters long

A reference on source documents would be suitable or enter your own internal number for the entry in the batch. This is printed out on the audit trail and you can use it to check back to the original document. Press **RETURN** to leave the field empty.

**DESCRIPTION** (up to 18 numbers/letters)

Enter description or 'ENTER' for default

This would normally be the name of the person or company from whom you received the money.

**AMOUNT**

Enter cash amount

The actual amount of money received.

**DISCOUNT****Discount amount**

The amount of discount allowed to a customer.

The computer then calculates and displays, under the heading **GROSS AMT** the sum of the amount received and the discount allowed.

Prompt    **Details OK ? (Y/N/CAN)**

Type       **Y RETURN**    to accept the entry  
             **N RETURN**    to amend it  
             **cancel**       to delete it.

When you have accepted the input, you can enter another transaction in this batch.

Repeat this process until you have entered all the transactions you require.

To terminate the batch press **end**.

Check that your printer is ready as Accountant prints an audit trail automatically.

Prompt    **Enter gross total for batch**

The gross total is called the **Prelist total** on the screen. This is the total referred to at the beginning of this chapter which you calculated as part of your preparation for batch entry. It is the total of all cash received plus all discount allowed.

Type       **<total> RETURN**

If the total is wrong, the screen displays:

message    **INVALID PRELIST TOTAL**  
             **-- Press 'ENTER' to continue.**

Press       **RETURN**

Prompt    **Amend total, Review or Cancel batch ?**  
             **(AME/REV/CAN)**

Press      **amend**      to enter the correct total (the same as the  
                                 'machine total')  
                 **review**      to step through the batch, find the mistake  
                                 and amend it; or add another transaction  
                 **cancel**      to delete the whole batch.

When you've entered the correct prelist total you will see:

message **PLEASE WAIT - For audit trail**

followed by a summary of the batch:

---

Number of documents entered :  
Number of lines entered      :

Last input document Ref. No.:

Prelist total =                      Machine total =

---

### Message Printing audit trail

The batch audit trail is now printed out. It provides a report of all the details you've entered during the batch, with a detailed analysis of each transaction and a summary of the postings made to the nominal ledger.

When the printing has finished, Accountant displays:

message **Updating nominal ledger**

This completes the batch entry and posting and you return to the credit sales batch option menu.

This completes all the options on the credit sales menu. The next sections describe the other three options on the main sales daybook program menu.



Sales daybook

## PROGRAM MENU

1. Credit sales
2. Cash sales
3. Miscellaneous receipts
4. VAT reports

## Cash sales – option 2 Sales daybook program menu

This option is designed to record cash sales, such as sales over the counter at shops, where the goods are paid for as they are taken, rather than on a credit basis.

Batch number:

CASH SALES

Bank account number :  
Default nominal code:  
Default description :

Default date:

DATE	REF.NO.	NOM CODE	VALUE	VAT CODE	VAT	TOTAL
------	---------	----------	-------	-------------	-----	-------

First set the default values for this particular batch. These are the entries for date, transaction description and nominal code, and the code for the bank account in the nominal ledger.

Key in the following details when the cursor moves to that field and then press **RETURN** to enter them into the system.

Default date:

Date as DDMMYY -- 'ENTER' for default  
-- END to exit

If all or most of the batch entries have the same date, enter this date which becomes the default date. The default date offered in this prompt is the date you first entered when you started this session with Accountant.

Bank account number :

Enter nominal code for bank account

- up to 8 digits or END

The code of the bank account. The code offered is that of the bank account indicated in parameter maintenance. Press **RETURN** if you want to use this code.

Default nominal code:

Enter nominal code - up to 8 digits or END

The code for the account most commonly posted to in this batch, normally a sales account. When you enter a nominal code, it will be checked by the system and the account name displayed so that you can see that you have selected the right account number.

Default description:

Enter transaction description

- up to 18 characters

A suitable general description of the transactions in the batch or press **RETURN** to leave the field empty.

Prompt    Details OK ? (Y/N/END)

Type	Y <b>RETURN</b>	to accept the details
	N <b>RETURN</b>	to amend the details
	end	to return to the menu.

When you have accepted the default values and the bank account code, you are ready to start typing in the individual transactions in the batch.

Key in the following data when prompted and press **RETURN**. Pressing **RETURN** on its own enters the default values you've set up, where relevant.

DATE

Date as DDMMYY - 'ENTER' for default or END

The date of the transaction.

**REF.NO.**

Enter reference up to 6 characters long

A reference on the source document would be suitable or your own internal number for the entry in the batch. This is printed out on the audit trail and you can use it to check back to the original document. Press **RETURN** to leave the field empty.

**DESCRIPTION : (up to 18 letters/numbers)**

Enter description or 'ENTER' for default

This should describe the goods relating to the transaction.

**NOM CODE**

Nominal ledger a/c No.

- up to 8 digits or 'ENTER' for default

The code for the nominal ledger account which you require for analysis. (You can enter additional codes for a multi-part transaction if necessary, later in this option). The account description corresponding to the code you enter is displayed if you have not used the default code.

Note: you may only enter the code number of an account which you have already set up in Accountant, using the **master file maintenance** option. (See chapter 3).

**VALUE**

**Goods amount - Figure net of VAT**

The amount which relates to the nominal code you previously entered. If you want to post some of the total amount to a nominal ledger code other than the one you've just entered, enter here only the portion of the total amount which relates to the above code.

Note: if the VAT is not itemised on the cash sales invoice, or you are inputting from till roles and do not know the amount of VAT, then you will not know the net amount either. In this case, press **RETURN** and you will see:

prompt    Enter VAT code (0-9)

Enter the VAT code relating to that particular cash sale and press **RETURN**.

Prompt    Enter gross amount

Enter the gross amount including VAT and the system will calculate the net amount and the VAT for you.

It puts an asterisk next to the gross amount, to show you that the machine has calculated the VAT in this case, and this asterisk will also appear on the printed audit trail.

#### VAT CODE

Enter VAT code (0-9)

Use the code appropriate to the goods in the transaction, which you set up in the `parameter maintenance` option. (See chapter 3).

Note: you can have cash sales goods at different rates of VAT, for example, zero-rated postage and goods at standard rate. If this is the case, split the entry you make for the value of the transaction into the amounts appropriate to each VAT category that is applicable.

#### VAT

Enter VAT amount

The actual amount of VAT, calculated on the `VALUE` for that cash sale.

Note: in this situation, the system does not automatically calculate the amount of VAT for you. It assumes that the data has already been checked and all the necessary calculations made outside the system.

#### TOTAL

Enter gross amount

The total of the net value of the goods plus the VAT amount. The system checks that the detailed analysis entered under the `VALUE` heading plus the VAT equals the amount entered here.

If the figures do not agree, you will see:

message    Net + VAT does not equal gross

Press    **RETURN**    to continue.

You then step back through the transaction and make the necessary alterations so that the amounts agree.

When the amounts agree, you will see:

prompt    Additional nominal codes ? (Y/N/REV/CAN)

This allows for multiple posting of the total transaction amount.

Type	<b>Y RETURN</b>	to enter another nominal code for analysis of the cash sale
	<b>N RETURN</b>	if you don't want to use any other nominal codes
	<b>review</b>	to look through what you've already entered and change any part, if necessary
	<b>cancel</b>	to delete the cash sales.

If you entered more than one nominal code:

prompt    Enter document total

The document total must equal the total of all the lines. If it does not, you will see:

message   SUM OF LINES NOT EQUAL TO TOTAL

Press      **RETURN**      to continue.

Prompt    Amend total, Review or Cancel ?  
(AME/REV/CAN)

Press	<b>amend</b>	to enter the correct total
	<b>review</b>	to step through the document and correct it where necessary
	<b>cancel</b>	to delete the whole document.

Prompt    Details Ok ? (Y/N/CAN)

Type	<b>Y RETURN</b>	to accept the details
	<b>N RETURN</b>	to amend them
	<b>cancel</b>	to delete the whole entry.

When you have accepted the input, you can enter another transaction.

Continue in this way until you have entered all the cash sales transactions in this batch.

To terminate the batch press **end**.

Note: check that your printer is ready as Accountant will move automatically from this part of the program to the printout of the audit trail.

Prompt    Enter gross total for batch

The gross total is called the **Prelist total** on the screen. This is the total referred to at the beginning of this chapter which you calculated as part of your preparation for batch entry. It is the total of all the gross totals of the sales entered.

Type       <total> **RETURN**

If the total is wrong the screen displays:

message    **INVALID PRELIST TOTAL --**  
             Press 'ENTER' to continue.

Press       **RETURN**

Prompt    Amend total, review or cancel batch ?  
             (AME/REV/CAN)

Press	<b>amend</b>	to enter the correct total (the same as 'machine total')
	<b>review</b>	to step through the batch, find the mistake and amend it, or add another transaction
	<b>cancel</b>	to delete the whole batch.

When you've entered the correct prelist total you will see:  
message Please wait for audit trail

followed by a summary of the batch:

---

Number of documents entered :  
Number of lines entered :

Last input document Ref. No.:

Prelist total = Machine total =

---

Message Printing audit trail

The batch audit trail is now printed out. It provides a report of all the details you've entered during the batch, with a detailed analysis of each transaction and two summaries, which are:

- details of the postings which have been made to the nominal ledger, along with the figure that has been posted to the VAT control account and the bank account, and
- details produced for VAT purposes showing the goods and VAT analysis by VAT category. (The details shown in the VAT summary are stored and may be printed by using option 4 of the sales daybook program menu.)

When the printing has finished, Accountant displays:  
message Updating nominal ledger

This completes the batch entry and posting and you return to the sales daybook menu.

## Miscellaneous receipts – option 3 Sales daybook program menu

This option allows you to enter sundry cash receipts that are not supported by a VAT invoice, for example, payment of an insurance claim. You can process these without affecting the sales control accounts or sales analysis.

---

Batch number :	MISC. RECEIPTS			
	Bank account number :			
	Default nominal code:			
Default date:	Default description :			
DATE	REF.NO.	NOMINAL CODE	DEBIT	CREDIT

---

First set the default values for this particular batch. These are the entries for date, transaction description and the default nominal analysis code, and the code that you set up in the master file maintenance option for the bank account.

Key in the following data when prompted and press **RETURN**.

Default date:

Date as DDMMYY -- 'ENTER' for default

-- END to exit

If all or most of the batch entries have the same date, enter this date which becomes the default date. The default date offered in this prompt is the date you first entered when you started this session with Accountant.

Bank account number:

Enter nominal code for bank account

– up to 8 digits or END

The code of the bank account. The code offered is that of the bank account indicated in parameter maintenance. Press **RETURN** if you want to use this code.



**Default nominal code:**

Enter nominal code - up to 8 digits or END

The code for the account most commonly posted to in this batch. When you enter a nominal code, it will be checked by the system and the account name displayed so that you can see that you have selected the right account number.

**Default description:**

Enter transaction description

- up to 18 characters

A suitable general description of the transactions in the batch or press **RETURN** to leave the field empty.

Prompt    Details OK ? (Y/N/END)

Type	Y <b>RETURN</b>	to accept the details
	N <b>RETURN</b>	to amend the details
	end	to return to the menu.

When you have accepted the default values and the bank account code, you are ready to start typing in the individual transactions in the batch.

Key in the following data when prompted, and press **RETURN**. Pressing **RETURN** on its own enters, where relevant, the default value.

**DATE**

Date as DDMMYY -- 'ENTER' for default

-- END to exit

The date of the transaction.

**REF.NO.**

Enter reference up to 6 characters long

A number on the source document would be useful or your own internal number for entry in the batch. This is printed out on the audit trail and you can then use it to check back to the original document. Press **RETURN** to leave the field empty.

**DESCRIPTION :** (up to 18 letters/numbers)

Enter description or 'ENTER' for default

This should be a description that helps to identify the type of miscellaneous receipt.

## NOMINAL CODE

Nominal ledger a/c No.

- up to 8 digits or 'ENTER' for default

This is the code for the nominal ledger account which you require for analysis. (You can enter additional codes for each transaction, if necessary, later in the option). The account description corresponding to the code you've entered is displayed if you have not used the default code.

Note: you can only enter the code number of an account which you have already set up in Accountant, using the master file maintenance option. (See chapter 3).

## DEBIT/CREDIT

Enter gross amount

Decide whether your entry is a debit or a credit. As you are in miscellaneous receipts, it will normally be a credit entry.

If it is a debit entry:

type        <gross amount> **RETURN**

If it is a credit entry press **RETURN** to leave the debit field empty and move the cursor to the credit field, then

type        <gross amount> **RETURN**

Prompt    Additional nominal codes ? (Y/N/REV/CAN)

This allows for multiple posting of the total transaction amount.

Type	<b>Y</b> <b>RETURN</b>	to enter additional nominal codes for analysis
	<b>N</b> <b>RETURN</b>	if you don't want to use other nominal codes
	<b>review</b>	to look through what you've already entered and change it, if necessary
	<b>cancel</b>	to delete the transaction.

Prompt    Details OK ? (Y/N/CAN)

Type	<b>Y</b> <b>RETURN</b>	to accept the details
	<b>N</b> <b>RETURN</b>	to change them
	<b>cancel</b>	to delete the whole entry.

Note: if, when reviewing a transaction, you want to change a debit entry to a credit entry, or the reverse, you should enter a zero in place of the existing incorrect entry, followed by **RETURN**. The cursor will then jump forward or back, whichever is relevant, to the next column to allow you to enter the correct entry.

When you have accepted the input, you can enter another transaction.

Continue in this way until you have entered all the miscellaneous receipts transactions in this batch.

To terminate the batch press **end**.

Check that your printer is ready as Accountant will move automatically from this part of the program to the printout of the audit trail.

Prompt    Enter gross total for batch

The gross total is called the **Prelist total** on the screen. This is the total referred to at the beginning of this chapter which you calculated as part of your preparation for batch entry.

Note: the batch total is the total of the debits less the total of the credits. If, therefore, the value of the credits is more than the value of the debits, the batch total should be entered as a negative figure, that is, should be preceded by a minus sign.

Type        <total> **RETURN**

If the total is wrong, the screen displays:

message    **INVALID PRELIST TOTAL**  
              -- Press 'ENTER' to continue.

Press        **RETURN**

Prompt    Amend total, Review or Cancel batch ?  
              (AME/REV/CAN)

Press	<b>amend</b>	to enter the correct total (the same as 'machine total')
	<b>review</b>	to step through the batch, find the mistake and amend it; or to enter another transaction
	<b>cancel</b>	to delete the whole batch.

When you've entered the correct prelist total you will see:

message **PLEASE WAIT -- For audit trail**

followed by a summary of the batch:

---

Number of documents entered :

Number of lines entered :

Last input document Ref. No.:

Prelist total =

Machine total =

---

## Message Printing audit trail

The batch audit trail is now printed out. It provides a report of all the details that you've entered during the batch, with a detailed analysis of each transaction and a summary of the postings made to the nominal ledger.

When the printing has finished, Accountant displays:

message **Updating nominal ledger**

This completes the batch entry and posting and you return to the sales daybook program menu.

## VAT reports – option 4 Sales daybook program menu

This option allows you to obtain complete details of your VAT output tax position, to help you complete your VAT return. You can choose to have a summary report, a detail report, or both. You can run the summary report and the detail report at any time, but the combined report should only be run at a VAT period end, because it clears the VAT file, ready for the next VAT period.

- 
1. VAT summary report
  2. VAT detail report
  3. Both reports and clear the VAT file

Select number (or END)

---

First, select the type of report you want by entering 1, 2 or 3.

### VAT summary report

This prints out a summary of output tax by VAT code (the codes indicated in **parameter maintenance**), showing VAT rates, VAT amount and net goods amount.

### VAT detail report

This prints out a report showing the same details as the summary report and also includes details of the VAT output tax from each separate batch.

### Both reports and clear the VAT file

This prints out a report which combines both the above reports and also clears all the information from the VAT file. You should only run this report at the end of each VAT period. Clearing the VAT file does not affect the nominal ledger VAT control account.

Type      (1, 2 or 3) **RETURN**

Prompt    Do you want to continue? (Y/N)

Note: if you selected 3 for both reports and clear the VAT file, you will see:

message   **WARNING! This will clear the VAT file.**

This is to give you the opportunity to change your mind, if you selected 3 in error, or you decide that you want to retain the information in the VAT file.

Type	<b>Y</b> <b>RETURN</b>	to print out the report (and clear the VAT file in option 3)
	<b>N</b> <b>RETURN</b>	to return to the sales daybook program menu.

You then return to the sales daybook program menu.

This is the final option in the sales daybook section of Accountant.

The next chapter deals with the purchase daybook program.

# 8 Purchase daybook

---

This part of the system enables purchase invoices, credit notes and cash payments to be processed and analysed.

VAT statistics are stored separately for reporting at the end of the VAT period.

There are three routines for handling cash payments:

- where payment has been made for items purchased on credit
- where items are purchased for cash
- for those payments which do not relate to cash or trade purchases, for example, wages, PAYE, National Insurance.

## Batches

All processing to the purchase daybook is carried out in batches which are numbered sequentially, each time you start a new one.

There are five batch types, some of which involve VAT analysis and some include discounted transactions:

- invoices
- credit notes
- cash payments
- cash purchases
- miscellaneous payments.

When you enter a batch, remember to carry out the following operations beforehand.

- 1 Ensure that all entries in that batch are of the same type. (You cannot, for instance, enter an invoice transaction and a credit note transaction into the same batch.)
- 2 Sort the transactions you wish to enter into batch type, before you start working with the system. This avoids wasting time and the possibility of errors with batch entry.

- 3 Number sequentially, as an internal number, all the entries in a batch, for easy reference.
- 4 Keep a record of the number of entries in the batch so that you can count the number of entries and be sure that you have entered all the batch.
- 5 Write, on each transaction document, the number of the nominal account to which you want to analyse the transaction.
- 6 Calculate the total of the batch you are entering before you start your entry. Accountant will ask you to enter this total when you have finished typing in all the required transactions. If you enter an incorrect total, it will not tally with Accountant's internal calculation and you will not be allowed to finish the batch until you've rectified the situation.

The batch totals for the various batch types, will be, for:

purchases	– the total of all the invoices in the batch, including
invoices	VAT
credit notes	– the total of all the credit notes in the batch,
	including VAT
cash payments	– the total cash and discount received in the batch
cash purchases	– the total of all cash purchases documents entered,
	including VAT
miscellaneous	– the net total of all entries: if it is a credit, enter
payments	the total as a negative number, preceding the
	figure with a minus sign.

Note: the purchase daybook doesn't store individual supplier account details, but the control account in the nominal ledger allows an outstanding creditor figure to be shown. This figure cannot be verified within the system so, if you wish to keep a check on it, keep all unpaid credit purchase invoices in a separate file. At any one time, the balance in the creditor control account should be equal to the value of the unpaid invoices.



At the end of all batch entries, an audit trail is printed out as a hard copy record of your entries. These audit trail printouts should be filed together as they will be valuable in tracing the path of documents through the system. They are also necessary so that the year-end audit or accountancy work can be carried out efficiently.

To use the purchases daybook system:

select **3 RETURN**

from the main systems menu for purchases daybook .

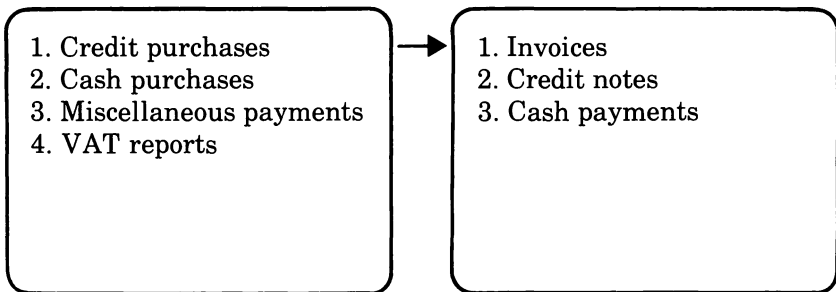
---

Purchases daybook	PROGRAM MENU
	1. Credit purchases
	2. Cash purchases
	3. Miscellaneous payments
	4. VAT reports

---

The purchase daybook section of Accountant has two menus which are interlinked as shown in the diagram below:

Purchase daybook program menu      Credit purchases menu



As you will see from the diagram, the main menu has four options:

### **Credit purchases**

Processes purchase and expense invoices, credit notes and cash payments. This option has three further menu options.

### **Cash purchases**

Processes transactions where credit facilities have not been extended, but you still require a detailed analysis of the purchase or expense. The automatic entries to the nominal ledger are a debit entry for the net value of purchases or expenses (with a separate analysis for VAT) and a credit entry to the bank account.

### **Miscellaneous payments**

Allows for the entry of sundry cash payments where there is no invoice, for example, wages or bank charges.

### **VAT reports**

Through a sub-menu, three VAT reports are available: a summary VAT report, a detailed VAT report, and a combined summary and detailed VAT report. The combined report should only be run at the end of a VAT period, as it clears the cumulated VAT records for the period.

These are dealt with in the following sections.

## **Credit purchases —option 1 Purchase daybook program menu**

---

Credit Purchases

BATCH OPTIONS

1. Invoices
  2. Credit Notes
  3. Cash Payments
-

## Invoices

### – option 1 Credit purchases menu

---

Batch number :		INVOICES				
Default date :		Default nominal code: Default description :				
DATE	REF.NO.	NOM CODE	VALUE	VAT CODE	VAT	TOTAL

---

First set the default values for this particular batch. These are the entries for date, nominal code and transaction description which Accountant will use if you press **RETURN** instead of entering data.

Key in the following details when the cursor moves to that field and then press **RETURN** to enter them into the system.

#### Default date:

Date as <DDMMYY> -- 'ENTER' for default  
-- END to exit

If all or most of the batch entries have the same date, enter this date which becomes the default date. The default date offered in this prompt is the date you first keyed in when you started this session with the start-of-day disc.

#### Default nominal code:

Enter nominal code - up to 8 digits or END

The code of the account most commonly posted to in this batch, normally a purchases or expense account. When you enter a nominal code, it will be checked by the system and the account name displayed, so that you can check that you typed in the right account number.

#### Default description:

Enter transaction description  
- up to 18 characters

A suitable general description of the transactions in the batch. If no such description is applicable, press **RETURN** to leave the field empty.

Prompt    Details OK ? (Y/N/END)

Type	Y <b>RETURN</b>	to accept the details
	N <b>RETURN</b>	to change the details
	end	to return to the menu.

When you have accepted all the default values, you are ready to start typing in the individual transactions in the batch.

Key in the data prompted for and press **RETURN**. Pressing **RETURN** on its own enters, where relevant, the default values you've set up.

#### DATE

Date as DDMMYY - 'ENTER' for default or END

The date of the transaction.

#### REF.NO.

Enter reference up to 6 characters long

A reference, such as an invoice number, would be suitable or your own internal number for the entry in the batch. This is printed on the audit trail and you can use it to check back to the original document. Press **RETURN** to leave the field empty.

DESCRIPTION : (up to 18 numbers/letters)

Enter description or 'ENTER' for default

This should describe the goods relating to the invoice, or any other useful reference.

#### NOM CODE

Nominal ledger a/c No.

- up to 8 digits or 'ENTER' for default

The code for the nominal ledger account which you require for analysis. (You can enter additional codes for each transaction, in a multi-part invoice, if necessary, later in this option). The account description corresponding to the code you enter is displayed.

Note: you can only enter the code number of an account which you have already set up in Accountant, using the master file maintenance option. (See chapter 3).

**VALUE**

**Goods amount - Figure net of VAT**

The amount which relates to the nominal code you previously entered.

Note: if you want to post some of the total amount of an invoice to a nominal ledger code other than the code you've just entered, enter here only the portion of the total amount which relates to the code just entered.

**VAT CODE**

**Enter VAT code (0-9)**

Use the code appropriate to the goods in this transaction, which you set up in the parameter maintenance option. (See chapter 3).

Note: you can have goods on the same invoice at different rates of VAT, for example, zero-rated postage and goods at standard rate. If this is the case, split the entry you make for the value of the transaction into the amounts appropriate to each VAT category applicable.

**Prompt Additional nominal codes ? (Y/N/REV/CAN)**

This allows for multiple posting of the total invoice amount.

Type	<b>Y RETURN</b>	to enter another nominal code for analysis of the invoice
	<b>N RETURN</b>	if you don't want to use any other nominal codes
	<b>review</b>	to look through what you've already entered and change any part, if necessary
	<b>cancel</b>	to delete the invoice.

**VAT**

**Enter VAT amount**

The actual amount of VAT calculated on the **VALUE** for that invoice.

Note: the system does not automatically calculate the amount of VAT for you. It assumes that the data has already been checked and all the necessary calculations made, outside it.

## TOTAL

Enter gross amount

The total of the net value of the goods plus the VAT amount. The system checks that the detailed analysis entered under the VALUE heading plus the VAT equals the amount entered here.

If the figures do not agree, you will see:

message **VALUE + VAT NOT EQUAL TO TOTAL**

Press **RETURN**

Prompt **Amend totals, Review or Cancel ?  
(AME/REV/CAN)**

You can then either amend the VAT and invoice total, step back through the transaction and make the necessary alterations, or cancel the entry.

When the totals match:

prompt **Details Ok ? (Y/N/CAN)**

Type	<b>Y RETURN</b>	to accept the entry
	<b>N RETURN</b>	to change it
	<b>cancel</b>	to delete it.

When you've accepted the input, you can either enter another invoice, or, if you have used several VAT codes, you will be asked to enter a split of the total VAT for the invoice.

This split is between the VAT codes that you have used. The amounts in the split of total VAT must add up to the total VAT entered on the invoice. The system will check that the VAT amounts add up correctly, and, if they do not, you will see:

message **VAT ANALYSIS DOES NOT EQUAL TOTAL VAT**

Press **RETURN** to continue.

You will then have to rectify the problem by entering a correct split of VAT.

You can then enter another transaction in this batch.

Repeat this process until you have entered all the transactions in the batch.

To terminate the batch press **end**.

Note: check that your printer is ready, as Accountant moves automatically from this part of the program to the printout of the audit trail.

Prompt    Enter gross total for batch

The gross total is called the **Pre list total** on the screen. This is the total referred to at the beginning of this chapter which you calculated as part of your preparation for batch entry. It is the total of all the invoice totals in the batch.

Type       <total> **RETURN**

If the total is wrong the screen displays:

message   **INVALID PRELIST TOTAL**  
            -- Press 'ENTER' to continue.

Press       **RETURN**       to continue.

Prompt    Amend total, review or cancel batch ?  
            (AME/REV/CAN)

Press       **amend**       to enter the correct total (the same as the  
                                 'machine total')  
              **review**       to step through the batch, find the mistake  
                                 and amend it; or to add another transaction  
              **cancel**       to delete the whole batch.

When you've entered the correct prelist total you will see:

message   **Please wait for audit trail**

followed by a summary of the batch:

---

Number of documents entered :

Number of lines entered :

Last input document Ref. No.:

Prelist total =

Machine total =

---

## Message Printing audit trail

The batch audit trail is now printed out. It provides a report of all the details you've entered during the batch, with a detailed analysis of each transaction and two summaries, which are:

- details of the postings which have been made to the nominal ledger, with the figure that has been posted to the VAT control account and the purchase (creditor) control account, and
- details produced for VAT purposes showing the goods and VAT analysis by VAT category. (These details are stored and may be printed by using option 4 of the purchases daybook program menu.)

When the printing has finished, Accountant displays:

message Updating nominal ledger

This completes the batch entry and posting and you return to the credit purchases daybook menu.

## Credit notes

### – option 2 Credit purchases menu

---

Batch number :

CREDIT NOTES

Default date :

Default nominal code:

Default description :

DATE	REF.NO.	NOM CODE	VALUE	VAT CODE	VAT	TOTAL
------	---------	----------	-------	-------------	-----	-------

---



First set the default values for this particular batch. These are the entries for date, nominal code and transaction description which Accountant will use if you press **RETURN** instead of entering data.

Key in the following details when the cursor moves to that field and then press **RETURN** to enter them into the system.

#### Default date:

Date as DDMMYY -- 'ENTER' for default  
-- END to exit

If all or most of the batch entries have the same date, enter this date which becomes the default date. The default date offered in this prompt is the date you first keyed in when you started this session with the start-of-day disc.

#### Default nominal code:

Enter nominal code - up to 8 digits or END

The code of the account most commonly posted to in this batch, normally a purchases or expense account. When you enter a nominal code, it will be checked by the system and the account name displayed, so that you can see that you have chosen the right account number.

#### Default description:

Enter transaction description  
- up to 18 characters

A suitable general description of the transactions in the batch. If no such description is applicable, press **RETURN** to leave this field empty.

Prompt    Details OK ? (Y/N/END)

Type	Y <b>RETURN</b>	to accept the details
	N <b>RETURN</b>	to change the details
	<b>end</b>	to return to the menu.

When you have accepted the default values, you are ready to start typing in the individual transactions in the batch.

Key in the data prompted for and press **RETURN**. Pressing **RETURN** on its own enters, where relevant, the default values you've set up.

**DATE**

Date as DDMMYY - 'ENTER' for default or END  
The date of the transaction.

**REF.NO.**

Enter reference up to 6 characters long  
A reference, such as a credit note number, would be suitable or enter your own internal number for the entry in the batch. This is printed out on the audit trail and you can use it to check back to the original document. Press **RETURN** to leave the field empty.

**DESCRIPTION :** (up to 18 letters/numbers)

Enter description or 'ENTER' for default  
This should describe the goods relating to the credit note, or any other useful reference.

**NOM CODE**

Nominal ledger a/c No.  
- up to 8 digits or 'ENTER' for default  
The code for the nominal ledger account which you require for analysis. (You can enter additional codes for each transaction, in a multi-part credit note, if necessary, later in this option). The account description corresponding to the code you enter is displayed if you have not used the default code.

Note: you can only enter the code number of an account which you have already set up in Accountant, using the master file maintenance option. (See chapter 3).

**VALUE****Goods amount - Figure net of VAT**

The amount which relates to the nominal code you previously entered.

Note: if you want to post some of the total amount of the credit note to a nominal code other than the code you've just entered, enter here only the portion of the total amount which relates to the code just entered.

**VAT CODE****Enter VAT code (0-9)**

Use the code appropriate to the goods in this transaction, which you set up in the **parameter maintenance** option. (See chapter 3).

Note: you can have goods on the same credit note at different rates of VAT, for example, zero-rated postage and goods at standard rate. If this is the case, split the entry you make for the value of the transaction into the amounts appropriate to each VAT category applicable.

Prompt    **Additional nominal codes? (Y/N/REV/CAN)**

This allows for multiple posting of the total credit note amount.

Type	<b>Y RETURN</b>	to enter another nominal code for analysis of the credit note
	<b>N RETURN</b>	if you don't want to use any other nominal codes
	<b>review</b>	to look through what you've already entered and change any part, if necessary
	<b>cancel</b>	to delete the credit note.

**VAT****Enter VAT amount**

The actual amount of VAT calculated on the **VALUE** for that credit note.

Note: the system does not automatically calculate the amount of VAT for you. It assumes that the data has already been checked and all the necessary calculations made, outside it.

## TOTAL

Enter gross amount

The total of the net value of the goods plus the VAT amount. The system checks that the detailed analysis entered under the **VALUE** heading plus the VAT equals the amount entered here.

If the figures do not agree, you will see:

message **VALUE + VAT NOT EQUAL TO TOTAL**

Press **RETURN**

Prompt **Amend totals, Review or Cancel ?  
(AME/REV/CAN)**

You can then either amend the VAT and credit note total, step back through the transaction and make the necessary alterations or cancel the entry.

When the totals match:

prompt **Details Ok ? (Y/N/CAN)**

Type	<b>Y RETURN</b>	to accept the entry
	<b>N RETURN</b>	to change it
	<b>cancel</b>	to delete it.

When you have accepted the input, you can either enter another credit note or, if you have used several VAT codes, you will be asked to enter a split of the total VAT for the credit note.

This split is between the VAT codes that you have used. The amounts in the split of total VAT must add up to the total VAT entered on the credit note. The system will check that the VAT amounts add up correctly and if they do not, you will see:

message **VAT ANALYSIS DOES NOT EQUAL TOTAL VAT**

Press **RETURN** to continue.

You will then have to enter a correct split of VAT to make the totals match.

You can then enter another transaction in this batch.

Repeat this process until you have entered all the transactions in the batch.

To terminate the batch press **end**.

Note: check that your printer is ready, as Accountant moves automatically from this part of the program to the printout of the audit trail.

Prompt Enter gross total for batch

The gross total is called the **Prelist total** on the screen. This is the total referred to at the beginning of this chapter which you calculated as part of your preparation for batch entry. It is the total of all the credit note totals in the batch. \

Type **<total>RETURN**

If the total is wrong, the screen displays:

message **INVALID PRELIST TOTAL**  
-- Press 'ENTER' to continue.

Press **RETURN** to continue.

Prompt Amend total, review or cancel batch ?  
(AME/REV/CAN)

Press **amend** to enter the correct total (the same as the 'machine total')  
**review** to step through the batch, find the mistake and amend it; or to add another transaction  
**cancel** to delete the whole batch.

When you've entered the correct prelist total you will see:

message Please wait for audit trail

followed by a summary of the batch:

---

Number of documents entered :  
Number of lines entered :

Last input document Ref. No.:

Prelist total =                      Machine total =

---

### Message Printing audit trail

The batch audit trail is now printed out. It provides a report of all the details you've entered during the batch, with a detailed analysis of each transaction and two summaries, which are:

- details of the postings which have been made to the nominal ledger, with the figure that has been posted to the VAT control account and the purchase (creditor) control account, and
- details produced for VAT purposes showing the goods and VAT analysis by VAT category. (These details are stored and may be printed, using option 4 of the purchases daybook program menu.)

When the printing has finished, Accountant displays:

message Updating nominal ledger

This completes the batch entry and posting and you return to the credit purchases batch options menu.

### Cash payments

#### – option 3 Credit purchases menu

This is provided for cash paid out for credit purchases. Provision is made for the input of discount, so that discount can be analysed as a revenue within the nominal ledger.

Note: before running this option, check that you have set up the discount account in the nominal ledger, as entry of a valid discount account code is essential when you enter cash payments. If you haven't, do so now, using the master file maintenance option of the nominal ledger.

---

Batch number :                      CASH PAYMENTS

Bank account number :  
 Discount account No.:  
 Default date :                      Default description :

DATE	REF. NO.	DESCRIPTION	AMOUNT	DISCOUNT	GROSS AMT
------	----------	-------------	--------	----------	-----------

---

First set the default values for this particular batch. These are the entries for date and transaction description and the codes that you set up in the master file maintenance option for the bank account and the discount received account.

Key in the following details when the cursor moves to that field and then press **RETURN** to enter them into the system.

Default date:

Date as DDMMYY -- 'ENTER' for default

-- END to exit

If all or most of the batch entries have the same date, enter this date which becomes the default date. The default date offered in this prompt is the date you first entered when you started this session with Accountant.

Bank account number:

Enter nominal code for bank account

- up to 8 digits or END

The code of the bank account. The code offered is that of the bank account indicated in the parameter maintenance. Press **RETURN** if you want to use this code.

Discount account No.:

Enter nominal code - up to 8 digits or END

The code for the discount received account.

**Default description :**

Enter transaction description

- up to 18 characters

A suitable general description of the transactions in the batch or press **RETURN** to leave the field empty.

Prompt    **Details OK ? (Y/N/END)**

Type	Y <b>RETURN</b>	to accept the details
	N <b>RETURN</b>	to amend the details
	<b>end</b>	to return to the menu.

When you have accepted the default values and the bank and discount account codes, you are ready to start typing in the individual transactions in the batch.

Key in the data prompted for and press **RETURN**. Pressing **RETURN** on its own enters, where relevant, the default values you've set up.

**DATE**

Date as DDMMYY -- 'ENTER' for default

-- END to exit batch

The date of the transaction.

**REF. NO.**

Enter reference up to 6 characters long

A reference on the source document would be suitable or your own internal number for the entry in the batch. This is printed out on the audit trail and you can use it to check back to the original document.

Press **RETURN** to leave the field empty.

**DESCRIPTION** (up to 18 letters/numbers)

Enter description or 'ENTER' for default

This would normally be the name of the person or company to whom the payment was made.

**AMOUNT**

Enter cash amount

The actual amount of money paid.



**DISCOUNT****Discount amount**

The amount of discount given by the supplier.

The computer then calculates and displays, under the heading **GROSS AMT** the sum of the amount paid and the discount received.

Prompt    **Details OK ? (Y/N/CAN)**

Type	<b>Y RETURN</b>	to accept the entry
	<b>N RETURN</b>	to amend it
	<b>cancel</b>	to delete it.

When you have accepted the input, you can enter another transaction in this batch.

Repeat this process until you have entered all the transactions you require.

To terminate the batch press **end**.

Check that your printer is ready as Accountant prints an audit trail automatically.

Prompt    **Enter gross total for batch**

The gross total is called the **Prelist total** on the screen. This is the total referred to at the beginning of this chapter which you calculated as part of your preparation for batch entry. It is the total of all the cash paid out, plus all the discount received.

Type        **<total> RETURN**

If the total is wrong, the screen displays:

message    **INVALID PRELIST TOTAL**  
             **-- Press 'ENTER' to continue.**

Press       **RETURN**

Prompt Amend total, Review or Cancel batch ?  
(AME/REV/CAN)

Press **amend** to enter the correct total (the same as the  
'machine total')  
**review** to step through the batch, find the mistake  
and amend it; or add another transaction  
**cancel** to delete the whole batch.

When you've entered the correct prelist total you will see:  
message PLEASE WAIT -- For audit trail

followed by a summary of the batch:

---

Number of documents entered :

Number of lines entered :

Last input document Ref. No.:

Prelist total =

Machine total =

---

### Message Printing audit trail

The batch audit trail is now printed out. It provides a report of all the details you've entered during the batch, with a detailed analysis of each transaction and a summary of the postings made to the nominal ledger.

When the printing has finished, Accountant displays:

message Updating nominal ledger

This completes the batch entry and posting and you return to the credit purchases batch options menu.

This completes all the options on the credit purchases menu. The next section describes the other three options on the main purchase daybook program menu.

---

Purchase daybook

PROGRAM MENU

1. Credit purchases
  2. Cash purchases
  3. Miscellaneous payments
  4. VAT reports
- 

## Cash purchases – option 2 Purchase daybook menu

This option is designed to record cash purchases or cash expenses, such as purchases over the counter at shops, where the goods are paid for as they are taken, rather than on a credit basis.

---

Batch number :

CASH PURCHASES

Bank account number :

Default nominal code:

Default date :

Default description :

DATE	REF.NO.	NOM CODE	VALUE	VAT CODE	VAT	TOTAL
------	---------	----------	-------	-------------	-----	-------

---

First set the default values for this particular batch. These are the entries for date, transaction description and nominal code and the code for the bank account in the nominal ledger.

Key in the following details when the cursor moves to that field and then press **RETURN** to enter then into the system.

Default date:

Date as DDMMYY -- 'ENTER' for default

-- END to exit

If all or most of the batch entries have the same date, enter this date which becomes the default date. The default date offered in this prompt is the date you first entered when you started this session with Accountant.

Bank account number :

Enter nominal code for bank account

- up to 8 digits or END

The code of the bank account. The code offered is that of the bank account indicated in parameter maintenance. Press **RETURN** if you want to use this code.

Default nominal code:

Enter nominal code - up to 8 digits or END

The code for the account most commonly posted to in this batch, normally a purchases or expense account. When you enter a nominal code, it will be checked by the system and the account name displayed so that you can see that you have selected the right account number.

Default description:

Enter transaction description

- up to 18 characters

A suitable general description of the transactions in the batch or press **RETURN** to leave the field empty.

Prompt    Details OK ? (Y/N/END)

Type	Y <b>RETURN</b>	to accept the details
	N <b>RETURN</b>	to amend the details
	end	to return to the menu.

When you have accepted the default values and the bank account code, you are ready to start typing in the individual transactions in the batch.

Key in the following data when prompted and press **RETURN**. Pressing **RETURN** on its own enters, where relevant, the default values you've set up.

DATE

Date as DDMMYY - 'ENTER' for default or END

The date of the transaction.

**REF.NO.**

Enter reference up to 6 characters long

A reference on the source document would be suitable or your own internal number for the entry in the batch. This is printed out on the audit trail and you can use it to check back to the original document.

Press **RETURN** to leave the field empty.

**DESCRIPTION : (up to 18 letters/numbers)**

Enter description or 'ENTER' for default

This should describe the goods relating to the transaction.

**NOM CODE**

Nominal ledger a/c No.

- up to 8 digits or 'ENTER' for default

The code for the nominal ledger account which you require for analysis. (You can enter additional codes for a multi-part transaction, if necessary, later in this option). The account description corresponding to the code you enter is displayed if you have not used the default code.

Note: you can only enter the code number of an account which you have already set up in Accountant, using the master file maintenance option. (See chapter 3).

**VALUE**

Goods amount - Figure net of VAT

The amount which relates to the nominal code you previously entered.

If you want to post some of the total amount to a nominal ledger code other than the one you've just entered, enter here only the portion of the total amount which relates to the above code.

Note: if the VAT is not itemised on the cash purchase or expense invoice, or you are inputting from till roles and do not know the amount of VAT, then you will not know the net amount either. In this case, press **RETURN** and you will see:

prompt Enter VAT code (0-9)

Enter the VAT code relating to that particular cash purchase and press **RETURN**.

Prompt    Enter gross amount

Enter the gross amount including VAT and the system will calculate the net amount and the VAT for you.

It puts an asterisk next to the gross amount, to show you that the machine has calculated the VAT in this case, and this asterisk will also appear on the printed audit trail.

#### VAT CODE

Enter VAT code (0-9)

Use the code appropriate to the goods in the transaction, which you set up in the `parameter maintenance` option. (See chapter 3).

Note: you can have goods at different rates of VAT, for example, zero-rated postage and goods at standard rate. If this is the case, split the entry you make for the value of the transaction into the amounts appropriate to each VAT category applicable.

#### VAT

Enter VAT amount

The actual amount of VAT, calculated on the `VALUE` for that cash purchase or expense.

Note: in this situation, the system does not automatically calculate the amount of VAT for you. It assumes that the data has already been checked and all the necessary calculations made outside the system.

#### TOTAL

Enter gross total

The total of the net value of the goods plus the VAT amount. The system checks that the detailed analysis entered under the `VALUE` heading plus the VAT equals the amount entered here.

If the figures do not agree, you will see:

message    Net + VAT does not equal gross

Press    **RETURN**    to continue.

You then step back through the transaction and make the necessary alterations so that the amounts agree.

When the amounts agree, you will see:

prompt    Additional nominal codes ? (Y/N/REV/CAN)

This allows for multiple posting of the total transaction amount.

Type	<b>Y</b> <b>RETURN</b>	to enter another nominal code for analysis of the cash purchase
	<b>N</b> <b>RETURN</b>	if you don't want to use any other nominal codes
	<b>review</b>	to look through what you've already entered and change any part, if necessary
	<b>cancel</b>	to delete the cash purchase.

If you entered more than one nominal code:

prompt    Enter document total

The document total must equal the total of all the lines. If it does not, you will see:

message   SUM OF LINES NOT EQUAL TO TOTAL

Press      **RETURN**      to continue.

Prompt    Amend total, Review or Cancel ?  
            (AME/REV/CAN)

Press	<b>amend</b>	to enter the correct total
	<b>review</b>	to step through the document and correct it where necessary
	<b>cancel</b>	to delete the whole document.

Prompt    Details Ok ? (Y/N/CAN)

Type	<b>Y</b> <b>RETURN</b>	to accept the details
	<b>N</b> <b>RETURN</b>	to amend them
	<b>cancel</b>	to delete the whole entry.

When you have accepted the input, you can enter another transaction.

Continue in this way until you have entered all the cash purchases or expense transactions in this batch.

To terminate the batch press **end**.

Note: check that your printer is ready as Accountant will move automatically from this part of the program to the printout of the audit trail.

Prompt    Enter gross total for batch

The gross total is called the **Prelist total** on the screen. This is the total referred to at the beginning of this chapter which you calculated as part of your preparation for any batch entry. It is the total of all the gross totals of the purchase or expense entries.

Type        <total> **RETURN**

If the total is wrong the screen displays:

message    **INVALID PRELIST TOTAL**  
             -- Press 'ENTER' to continue.

Press       **RETURN**

Prompt    Amend total, review or cancel batch ?  
             (AME/REV/CAN)

Press	<b>amend</b>	to enter the correct total (the same as 'machine total')
	<b>review</b>	to step through the batch, find the mistake and amend it; or to add another transaction
	<b>cancel</b>	to delete the whole batch.

When you've entered the correct prelist total you will see:

message    Please wait for audit trail

followed by a summary of the batch:



---

Number of documents entered :  
Number of lines entered :

Last input document Ref. No.:

Prelist total =

Machine total =

---

## Message Printing audit trail

The batch audit trail is now printed out. It provides a report of all the details you've entered during the batch, with a detailed analysis of each transaction and two summaries, which are:

- details of the postings which have been made to the nominal ledger, along with the figure that has been posted to the VAT control account and the bank account, and
- details produced for VAT purposes showing the goods and VAT analysis by VAT category. (The details shown in the VAT summary are stored and may be printed, using option 4 of the purchase daybook program menu.)

When the printing has finished, Accountant displays:  
message Updating nominal ledger

This completes the batch entry and posting and you return to the purchase daybook program menu.

## Miscellaneous payments

### – option 3 Purchase daybook program menu

This option allows you to enter sundry cash payments that are not supported by a VAT invoice, such as, wages or bank charges. You can process these without affecting the purchase control accounts or purchase analysis.

---

Batch number :	MISC. PAYMENTS			
			Bank account number :	
			Default nominal code:	
Default date :			Default description :	
DATE	REF.NO.	NOMINAL CODE	DEBIT	CREDIT

---

First set the default values for this particular batch. These are the entries for date and transaction description and the default nominal analysis code, and the code that you set up in the master file maintenance option for the bank account.

Key in the following details when the cursor moves to that field and then press **RETURN** to enter them into the system.

Default date:

Date as DDMMYY -- 'ENTER' for default

-- END to exit

If all or most of the batch entries have the same date, enter this date which becomes the default date. The default date offered in this prompt is the date you first entered when you started this session with Accountant.

Bank account number:

Enter nominal code for bank account

– up to 8 digits or END

The code of the bank account. The code offered is that of the bank account indicated in parameter maintenance. Press **RETURN** if you want to use this code.

**Default nominal code:**

Enter nominal code - up to 8 digits or **END**

The code for the account most commonly posted to in this batch. When you enter a nominal code, it will be checked by the system and the account name displayed so that you can see that you have selected the right account number.

**Default description:**

Enter transaction description

- up to 18 characters

A suitable general description of the transactions in the batch or press **RETURN** to leave the field empty.

Prompt    **Details OK ? (Y/N/END)**

Type	<b>Y RETURN</b>	to accept the details
	<b>N RETURN</b>	to amend the details
	<b>end</b>	to return to the menu.

When you have accepted the default values and the bank account code, you are ready to start typing in the individual transactions in the batch.

Key in the following data when prompted, and press **RETURN**. Pressing **RETURN** on its own enters, where relevant, the default value.

**DATE**

Date as **DDMMYY** -- **'ENTER'** for default

-- **END** to exit batch

The date of the transaction.

**REF.NO.**

Enter reference up to 6 characters long

A number on the source document would be useful, or your own internal number for the entry in the batch. This is printed out on the audit trail and you can then use it to check back to the original document. Press **RETURN** to leave the field empty.

**DESCRIPTION : (up to 18 letters/numbers)**

Enter description or **'ENTER'** for default

This should be a description that helps to identify the type of miscellaneous payment.

## NOMINAL CODE

Nominal ledger a/c No.

- up to 8 digits or 'ENTER' for default

This is the code for the nominal ledger account which you require for analysis. (You can enter additional codes for a multi-part transaction, if necessary, later in this option). The account description corresponding to the code you've entered is displayed if you have not used the default code.

Note: you can only enter the code number of an account which you have already set up in Accountant, using the master file maintenance option. (See chapter 3).

## DEBIT/CREDIT

Enter gross amount

Decide whether your entry is a debit or a credit. As you are in miscellaneous payments, it will normally be a debit entry.

If it is a debit entry:

type <gross amount> **RETURN**

If it is a credit entry press **RETURN** to leave the debit field empty and move the cursor to the credit field, then

type <gross amount> **RETURN**

Prompt Additional nominal codes ? (Y/N/REV/CAN)

This allows for multiple posting of the total transaction amount.

Type	<b>Y RETURN</b>	to enter additional nominal codes for analysis
	<b>N RETURN</b>	if you don't want to use other nominal codes
	<b>review</b>	to look through what you've already entered and change it, if necessary
	<b>cancel</b>	to delete the transaction.

Prompt Details OK ? (Y/N/CAN)

Type	<b>Y RETURN</b>	to accept the details
	<b>N RETURN</b>	to change them
	<b>cancel</b>	to delete the whole entry.

Note: if, when reviewing a transaction, you want to change a debit entry to a credit entry, or the reverse, you should enter a zero in place of the existing incorrect entry, followed by **RETURN**. The cursor will then jump forward or back, whichever is relevant, to the next column, to allow you to enter the correct entry.

When you have accepted the input, you can enter another transaction.

Continue in this way until you have entered all the miscellaneous payments transactions in this batch.

To terminate the batch press **end**.

Check that your printer is ready as Accountant moves automatically from this part of the program to the printout of the audit trail.

Prompt    Enter gross total for batch

The gross total is called the **Prelist total** on the screen. This is the total referred to at the beginning of this chapter which you calculated as part of your preparation for batch entry.

Note: the batch total is the total of the debits less the total of the credits. If, therefore, the value of the credits is more than the value of the debits, the batch total should be entered as a negative figure, that is, it should be preceded by a minus sign.

Type        <total> **RETURN**

If the total is wrong, the screen displays:

message    **INVALID PRELIST TOTAL**  
             -- Press 'ENTER' to continue.

Press        **RETURN**

Prompt    Amend total, Review or Cancel batch ?  
             (AME/REV/CAN)

Press **amend** to enter the correct total (the same as 'machine total')  
**review** to step through the batch, find the mistake and amend it; or to enter another transaction  
**cancel** to delete the whole batch.

When you've entered the correct prelist total you will see:

message **PLEASE WAIT -- For audit trail**

followed by a summary of the batch:

---

Number of documents entered :

Number of lines entered :

Last input document Ref. No.:

Prelist total =

Machine total =

---

### Message Printing audit trail

The batch audit trail is now printed out. It provides a report of all the details that you've entered during the batch, with a detailed analysis of each transaction and a summary of the postings made to the nominal ledger.

When the printing has finished, Accountant displays:

message **Updating nominal ledger**

This completes the batch entry and posting and you return to the purchase daybook program menu.

## VAT reports

### –option 4 Purchase daybook program menu

This option allows you to obtain complete details of your VAT input tax position, to help you complete your VAT return. You can choose to have a summary report, a detailed report, or both. You can run the summary report and the detail report at any time, but the combined report should only be run at a VAT period end, because it clears the VAT file ready for the next VAT period.

---

1. VAT summary report
2. VAT detail report
3. Both reports and clear the VAT file

Select number (or END)

---

First, select the type of report you want by entering 1, 2 or 3.

#### VAT summary report

This prints out a summary of output tax by VAT code (the codes indicated in parameter maintenance), showing VAT rates, VAT amount and net goods amount.

#### VAT detail report

This prints out a report showing the same details as the summary report and also includes details of the VAT output tax from each separate batch.

#### Both reports and clear the VAT file

This prints out a report which combines both the above reports and also clears all the information from the VAT file. You should only run this report at the end of each VAT period. Clearing the VAT file does not affect the nominal ledger VAT control account.

Type      (1, 2 or 3) **RETURN**

Prompt Do you want to continue? (Y/N)

Note: if you selected 3, for both reports and clear the VAT file, you will see:

message **WARNING! This will clear the VAT file.**

This is to give you the opportunity to change your mind, if you selected 3 in error, or you decide that you want to retain the information in the VAT file.

Type	<b>Y RETURN</b>	to print out the report (and clear the VAT file in option 3)
	<b>N RETURN</b>	to return to the purchase daybook program menu.

You then return to the purchase daybook program menu.

This is the final option in the purchases daybook section of Accountant.



# 9 Setting up a chart of nominal accounts

---

The following coding system would be suitable for a small or medium-sized company, and may help you to begin to plan a suitable coding system for your particular application.

Note: always remember to leave enough space for future expansion within the divisions of a code list.

1. Divide up your accounts into their different types, for example:
  - **trading accounts** (sales, purchases, stock)
  - **profit and loss accounts** (overheads such as telephone, postage, office salaries)
  - **balance sheet accounts** (fixed assets, debtors, creditors, bank).
2. Allocate a separate section of the code list to each type of account, for example:
  - 1 to 199 for trading accounts
  - 200 to 699 for profit and loss accounts
  - 700 to 1000 for balance sheet accounts.
3. Divide each major section into common areas, for example:

## **Trading accounts**

- |           |   |
|-----------|---|
| 1 — 74    | Sales (split, for example, by product)                      |
| 75 — 129  | Purchase (split, as above, by product)                      |
| 130 — 149 | Stock   |
| 150 — 199 | Direct expenses (factory costs, for example, direct labour) |

### **Profit and loss accounts**

These may be broken down by department or by type of expenditure. The former allows for greater control and, if you use the group code facility, you can combine types of expenditure, for example:

- |           |                            |
|-----------|----------------------------|
| 200 — 299 | Establishment expenses     |
|           | rent and rates             |
|           | light and heat             |
|           | insurance                  |
|           | repairs and renewals       |
| 300 — 399 | Selling expenses           |
|           | salesmen salaries          |
|           | motor vehicle depreciation |
|           | petrol                     |
|           | entertaining etc           |
| 400 — 699 | Other categories           |

### **Balance sheet accounts**

- |            |                      |
|------------|----------------------|
| 700 — 749  | Fixed assets:        |
|            | property             |
|            | plant & machinery    |
|            | furniture & fixtures |
|            | vehicles etc         |
| 750 — 849  | Current assets:      |
|            | stock                |
|            | debtors              |
|            | bank etc             |
| 850 — 949  | Current liabilities: |
|            | creditors            |
|            | h.p.                 |
|            | VAT                  |
|            | PAYE etc             |
| 950 — 1000 | Capital accounts:    |
|            | share capital        |
|            | reserves etc         |

# 10 Accountant example chart of accounts

---

## Introduction

This is an example chart of accounts that you could use in your accounting system. The chart is not designed to include every account you may need, but to show you the types of account, and some possible individual accounts that you could use.

When using the chart, you should modify the account titles to suit your own needs and only set up those accounts which you feel are necessary for your system.

If you are unsure as to what accounts your business really needs, consult your accountant who will be able to help you.

You may need more accounts in some sections of the chart and less in others than the example chart shows. For instance, if your company is a partnership, you should set up one of each partnership accounts for each partner separately.

If you do not want to use Accountant for your business needs but only for your home requirements, you will obviously not need this large chart of accounts. In that case, you should check through the listed accounts and select only those which are appropriate for your needs as a non-business user.

## Chart of nominal accounts

The accounts listed below are suitable for use by most small limited companies, sole traders or partnerships.

As the list of accounts is not intended to be exhaustive, spaces have been left in the numbering of the accounts, to allow you to include other accounts in their correct positions without disrupting the account structure.

The column headed 'Usual' shows whether an account normally has a net debit or net credit balance, to help you when you are not sure what to enter. However, what is listed here may not be right on every occasion, so use it only as an indication.

The accounts are listed in their appropriate groups, with short explanations of what each group of accounts is for.

## Trading profit and loss accounts

### Sales accounts

These accounts cater for normal trading sales. You can set up a number of accounts to deal with sales of different types, for example, for sales of different products.

You could also record here income derived from service, for example, labour charges.

Account no.	Group Type		Usual	Account description
100	1	0	Credit	Sales 1
110	1	0	Credit	Sales 2
120	1	0	Credit	Sales 3
130	1	0	Credit	Sales and work done

### Stock accounts

These accounts record trading stock and work in progress.

Separate accounts are created for opening and closing stock. 'Opening stock' and 'work in progress' should be debited to the opening stock accounts.

At the year end, you should make an entry for closing stock. This entry should debit the balance sheet stock accounts and credit the trading profit and loss account closing stock accounts. As these accounts are type 0, they will be written down to zero during the year-end routine, leaving the year-end stock as a debit in the balance stock accounts.

Then, in the new year a credit would be made to the balance sheet stock accounts and a debit to the trading profit and loss opening stock accounts to give correct opening figures.

Account no.	Group	Type	Usual	Account description
150	2	0	Debit	Opening stock
160	2	0	Debit	Opening work in progress
180	2	0	Credit	Closing stock
190	2	0	Credit	Closing work in progress

### Manufacturing costs

These accounts record the manufacturing or factory costs involved in production.

Account no.	Group	Type	Usual	Account description
200	3	0	Debit	Depreciation — Plant
210	3	0	Debit	Direct wages
220	3	0	Debit	Direct electricity
230	3	0	Debit	Indirect material costs
240	3	0	Debit	Indirect wages
250	3	0	Debit	Factory expenses
260	3	0	Debit	Subcontractors

### Purchases accounts

These accounts record trade purchases or purchases of goods for resale.

Account no.	Group	Type	Usual	Account description
300	4	0	Debit	Purchases 1
310	4	0	Debit	Purchases 2
320	4	0	Debit	Purchases 3

**Overhead expense accounts**

These accounts record all overhead expenses. The accounts listed below are only suggestions. You should change the titles and add or delete accounts to suit your own particular needs.

<b>Account no.</b>	<b>Group</b>	<b>Type</b>	<b>Usual</b>	<b>Account description</b>
400	5	0	Debit	Directors' emoluments
405	5	0	Debit	Directors' pension contrib'n
410	5	0	Debit	Salaries & nat. insurance
415	5	0	Debit	Wages & nat. insurance
420	5	0	Debit	Postage
425	5	0	Debit	Printing & stationery
430	5	0	Debit	Telephone
435	5	0	Debit	Professional fees
440	5	0	Debit	Administration fees
445	5	0	Debit	Legal fees
450	5	0	Debit	Agents' fees
455	5	0	Debit	Accountancy charges
460	5	0	Debit	Auditor's remuneration
465	5	0	Debit	Donations
470	5	0	Debit	Annual return charge
475	5	0	Debit	General expenses
480	5	0	Debit	Journals
485	5	0	Debit	Newspapers
490	5	0	Debit	Petty cash expenses
495	5	0	Debit	Papers & periodicals
500	5	0	Debit	Stamp duty
505	5	0	Debit	Subscriptions
510	5	0	Debit	Sundry expenses
515	5	0	Debit	Rent
520	5	0	Debit	Rent & rates
525	5	0	Debit	Water rates
530	5	0	Debit	Light & heat
535	5	0	Debit	Gas
540	5	0	Debit	Insurance
545	5	0	Debit	Cleaning
550	5	0	Debit	Repairs & renewals
555	5	0	Debit	Motor expenses
560	5	0	Debit	Vehicle repairs

565	5	0	Debit	Fuel & oil
570	5	0	Debit	Travelling expenses
575	5	0	Debit	Entertaining expenses
580	5	0	Debit	Advertising
585	5	0	Debit	Commissions
590	5	0	Debit	Delivery costs
595	5	0	Debit	Freight & cartage
600	5	0	Debit	Royalties
605	5	0	Debit	Selling expenses
610	5	0	Debit	Bad debts written off
615	5	0	Debit	Doubtful debts
620	5	0	Debit	Bank charges
625	5	0	Debit	Bank interest
630	5	0	Debit	Debt collection
635	5	0	Debit	Discounts allowed
640	5	0	Debit	Hire of plant & equipment
645	5	0	Debit	Hire purchase charges
650	5	0	Debit	Interest
655	5	0	Debit	Leasing charges
660	5	0	Debit	Depreciation
665	5	0	Debit	Loss on sale of fixed assets
670	5	0	Debit	Profit on sale of fixed assets
675	5	0	Debit	Partners' salaries
680	5	0	Debit	Interest on capital

### Miscellaneous income accounts

These accounts record items of non-trading income.

The eight accounts following the rent received account are intended to record expenses that relate directly to rent received.

Account no.	Group	Type	Usual	Account description
700	6	0	Credit	Discount received
705	6	0	Credit	Dividend received
710	6	0	Credit	Insurance recovered
715	6	0	Credit	Other income
720	6	0	Credit	Royalties received
725	6	0	Credit	Commission received
730	6	0	Credit	Consulting fees

735	6	0	Credit	Management fees
740	6	0	Credit	Professional fees
745	6	0	Credit	Interest received
750	6	0	Credit	Rent received
752	6	0	Debit	Agents' fees
754	6	0	Debit	Commission
756	6	0	Debit	Depreciation
758	6	0	Debit	Interest
760	6	0	Debit	Land tax
762	6	0	Debit	Rates
764	6	0	Debit	Repairs & renewals
766	6	0	Debit	Sundry expenses

### Taxation accounts

These accounts record the charges for taxation, split between the various types of tax.

---

Account no.	Group	Type	Usual	Account description
800	7	0	Debit	Corporation tax
810	7	0	Debit	Income tax

---

### Appropriation accounts

These accounts record appropriations of profit after taxation. The two accounts which are included are suggestions for the type of account which you should include in this section.

---

Account no.	Group	Type	Usual	Account description
830	8	0	Debit	Dividends
840	8	0	Debit	Transfers to reserves

---

### Profit and loss account

The use of this account is tied very closely to the use of nominal ledger account type code 0. Before you carry out a year end routine, you should debit the net profit retained for the year to this account. If the trading result is a net loss, then you should credit the account with the loss.



If you add together all the trading profit and loss accounts, which are all type 0 accounts, when the profit or loss has been entered to the profit/loss for the year account, the net total will be zero. All type 0 accounts must add up to zero before you can carry out a successful year end routine.

The other side of the entry will go to:

- the retained profit account on the balance sheet, in the case of a limited company
- the share of profit/loss account in the partnership accounts section, in the case of a partnership or sole trader.

---

### Account

no.	Group Type		Usual	Account description
850	9	0	Debit	Profit/loss for the year

### Partnership accounts

These accounts should only be used by sole traders or partnerships. The accounts should record appropriations of profit or loss and drawings.

The example shows the accounts you would use for one partner in a partnership. You should set up the same accounts for each partner, so that in, for example, a partnership which contains three partners, you would have three drawings cash accounts, with account numbers 900, 901 and 902. You might like to identify which account relates to which partner by adding the partner's name or initials to the account description.

---

### Account

no.	Group Type		Usual	Account description
900	10	1	Debit	Drawings cash
915	10	1	Debit	Drawings income tax
920	10	1	Debit	Drawings life assurance
925	10	1	Debit	Drawings medical
930	10	1	Debit	Drawings education
935	10	1	Debit	Drawings goods for own use
940	10	1	Debit	Drawings other items
945	10	1	Debit	Partners' loans

970	10	1	Credit	Share of profit/loss
975	10	1	Credit	Partners' salaries
980	10	1	Credit	Interest on capital
985	10	1	Credit	Capital introduced
990	10	1	Credit	Other capital contributions

## Balance sheet accounts

### Fixed asset accounts

These accounts are arranged in pairs in the chart of accounts. This is because the asset cost account should always be followed by the accumulated depreciation account related to that cost account.

For example, the entry for depreciation in a year is a debit to the profit and loss account, depreciation (account number 660) and credits to the relevant balance sheet accumulated depreciation accounts.

Account no.	Group	Type	Usual	Account description
1000	11	1	Debit	General fixed assets — at cost
1005	11	1	Credit	provision for depreciation
1010	11	1	Debit	Buildings — at cost
1015	11	1	Credit	provision for depreciation
1020	11	1	Debit	Fixtures & fittings — at cost
1025	11	1	Credit	provision for depreciation
1030	11	1	Debit	Plant & machinery — at cost
1035	11	1	Credit	provision for depreciation
1040	11	1	Debit	Motor vehicles — at cost
1045	11	1	Credit	provision for depreciation
1050	11	1	Debit	Office equipment — at cost
1055	11	1	Credit	provision for depreciation
1200	11	1	Debit	Goodwill — at cost

### Current asset accounts

These accounts are shown in ascending order of liquidity — that is they are shown according to the ease with which they can be converted into cash. Thus, the stock account is placed before the bank account, as it is much easier to convert a bank balance into cash than to convert stock into cash, as this necessitates selling it first.

<b>Account no.</b>	<b>Group</b>	<b>Type</b>	<b>Usual</b>	<b>Account description</b>
1300	12	1	Debit	Stock on hand
1310	12	1	Debit	Work in progress
1320	12	1	Debit	Credit sales control account
1330	12	1	Debit	Provision for doubtful debts
1340	12	1	Debit	Sundry debtors
1350	12	1	Debit	Prepayments
1360	12	1	Debit	Accrued income
1370	12	1	Debit	Cash in hand
1380	12	1	Debit	Bank account

### Current liability accounts

These accounts record liabilities that are current — that is, short-term liabilities.

<b>Account no.</b>	<b>Group</b>	<b>Type</b>	<b>Usual</b>	<b>Account description</b>
1500	13	1	Credit	Credit purchases control a/c
1510	13	1	Credit	Other trade creditors
1520	13	1	Credit	Sundry creditors
1530	13	1	Credit	Accrued expenses
1540	13	1	Credit	Provision for income tax
1550	13	1	Credit	Hire purchase creditor
1560	13	1	Credit	Accrued wages
1570	13	1	Credit	VAT control account
1580	13	1	Credit	Directors' current accounts
1590	13	1	Credit	Corp'n tax payable/recoverable

### Capital accounts

These accounts record:

- the share capital, in the case of limited companies
- the individual's capital accounts, in the case of sole traders and partnerships.

<b>Account no.</b>	<b>Group</b>	<b>Type</b>	<b>Usual</b>	<b>Account description</b>
1700	14	1	Credit	Share capital: ordinary shares
1710	14	1	Credit	Share capital: pref <sup>d</sup> shares
1800	14	1	Credit	Partners' capital accounts
1810	14	1	Credit	Partners' current accounts

### **Reserve accounts**

These accounts are for use by limited companies. They should be used for miscellaneous reserve accounts, including retained profit.

<b>Account no.</b>	<b>Group</b>	<b>Type</b>	<b>Usual</b>	<b>Account description</b>
1900	15	1	Credit	Retained profit
1910	15	1	Credit	Capital reserve
1920	15	1	Credit	General reserve

### **Suspense account**

This account records transactions where the analysis of the transaction has not yet been decided. For example, you may be entering an invoice when you don't know what it refers to. In this case, enter the nominal analysis to the suspense account.

When you know where the analysis should be made, you enter a journal to move the entry from the suspense account to the correct analysis account.

Always clear the suspense account balances to zero as soon as possible.

<b>Account no.</b>	<b>Group</b>	<b>Type</b>	<b>Usual</b>	<b>Account description</b>
2000	16	1	Credit/ Debit	Suspense account

# 11 Using the password facility

---

If you want to protect certain sections in your system from access by other people, you can do so by using the password system.

You can set a password at all the menu levels, except those for credit sales and credit purchases.

To set the password, make sure that the menu you want is displayed on the screen.

Type      **PWD RETURN**

Prompt    Do you want to change master password ?  
(Y/N)

Type      **Y RETURN**      to change the master password  
            **N RETURN**      to leave the master password unchanged.

If you type Y, you will see:

prompt    Enter old password  
(maximum 3 characters)

Type      <old master password> **RETURN**

Note: what you type will not appear on the screen, for the sake of security, so you must make absolutely sure that you type the correct password, using, not only the correct characters, but also the correct upper and lower case.

Prompt    Enter new password (maximum 3 characters)

Type      <new master password> **RETURN**

This will also not appear on the screen, for the same reason, so, once again, it is important to be accurate.

Prompt    Check new password (maximum 3 characters)

Type      <new master password> **RETURN**

and you return to the menu you originally had on the screen at the Select number: prompt.

If you don't want to change the master password, or you have already changed it and now want to set passwords for separate companies, systems or programs, when you see:

prompt    Do you want to change master password ?  
            (Y/N)

type      **N** **RETURN**

Prompt    Enter master password

Type      <the master password> **RETURN**

A new column will then appear on the screen, to the right of the menu you have displayed, with the heading, COMPANY PASSWORD, SYSTEM PASSWORD or PROGRAM PASSWORD, depending upon what level of menu you are in.

Prompt    Select number: ..

Type      <number> **RETURN**

where <number> is the number of the company, system or program you want to protect with a password.

A dotted line will appear in the new column next to the option where you want to set the password.

Type      <password> **RETURN**

This password will be displayed, for you to check, and you can then enter passwords for the other options on the displayed menu in the same way.

Note: typing spaces for the password will either delete a password you have already set for that option, or leave an option which does not already have password protection, still unprotected.

When you have set all the passwords you want at this level of menu, press **end** to stop the operation.

You can then set passwords at other menu levels, or return to using the Accountant system.

When the passwords have been set, every time that you or anyone else, selects an option with password protection, you will see:

prompt    Please enter password  
          (maximum 6 characters)

Type      <password> **RETURN**

Message   Password correct

If you type in the wrong password, you will see:

prompt    PASSWORD IS INCORRECT - TRY AGAIN ? (Y/N)

You can then enter the correct password, or, if you don't know the password, you can return to the menu, but you will not be able to enter that option.

Note: the master password on the program when you receive it is XXX. To make your system secure, you should change this to your own master password.

# Error messages

---

## Nominal ledger

### NO ACCOUNT WITH THIS NUMBER

You have entered an account number which does not exist. Enter the correct number.

### NO ACCOUNTS EXIST ON MASTER FILE

There are no accounts set up in the master file. Go to the nominal ledger menu, select option 4 and set up your accounts.

### GROUP ALREADY EXISTS

You have tried to set up a group using a code that is already being used. Enter another code which is not already being used.

### NO SUCH GROUP EXISTS

You have tried to select a group, using a code which does not exist. Check the group code, and then enter the correct one.

### NO GROUP DESCRIPTIONS EXIST

You have not entered a group description, so there is nothing to print.

### BATCH TOTAL NOT EQUAL TO ZERO

This occurs in the journal posting option. At the end of the batch entry, the total of all the entries should be zero. If it is not, you will see the above message and you should check your batch entries and make the appropriate correcting entry to bring the batch total to zero. You will not be able to proceed until you have done this.

### ACCOUNT ALREADY EXISTS

You have tried to set up an account using a code which already exists. Enter another code for this account.

### INVALID BUDGET TYPE

In master file maintenance and when setting up an account budget, you entered a budget type other than the budget types available.



**BUDGETS DO NOT BALANCE**

When you decide to use budgets, you have to enter a total budget amount for the year. You can then ask Accountant to divide the total budget you've entered equally between the number of budget periods you've specified, or you can enter a separate amount yourself for each one of the budget periods. If, however, you enter the amount for each budget period separately, and they do not add up to the amount you specified for the yearly budget, you will see the above error message. You must then make a correction so that the amounts agree.

**OUTSTANDING BALANCE**

If you are attempting to delete a nominal ledger account, you will see this message if there is still an outstanding balance on it and Accountant will not allow you to delete it.

**OUTSTANDING TRANSACTIONS**

If you are attempting to delete a nominal ledger account, you will see this message if, although the balance on the account is zero, there are still outstanding transactions. You will not be allowed to delete the account.

**BUDGETS NOT USED.****PRESS 'ENTER' TO RETURN TO MENU**

You have tried to run a budget/variance report when you did not specify using budgets in parameter maintenance - option 2. Press **RETURN**.

**FILE EMPTY. PRESS 'ENTER' TO RETURN TO MENU**

You have tried to run a master file print when you have not set up any nominal ledger accounts, using the master file maintenance option.

**WARNING - FINANCIAL YEAR HAS ENDED**

You are running a month end routine and it is also the end of your financial year. This message is just to remind you of this fact.

**TYPE 0 ACCOUNTS NOT BALANCED FOR YEAR END**

You are running a month end routine and it is also the end of your financial year. At the end of the financial year, type 0 accounts must be brought to zero, but, in this case, the type 0 accounts are not balanced. This message is to inform you of this, so that you can make adjustments if necessary.

## **ACCOUNT NOT BALANCED**

This error occurs in the enquiry option. It is a serious error and you should contact your dealer for help.

## **Sales and purchase daybooks**

### **PLEASE CREATE ACCOUNT IN NOMINAL LEDGER OR CHANGE PARAMETERS**

When you used option 2 - parameter maintenance - you will have entered codes for the control accounts. These accounts then have to be set up, using master file maintenance. If you neglected to set up the control accounts in this way, you will see the above message. Select 4 for master file maintenance and set up the account.

<b>SALES CONTROL ACCOUNT</b>	<b>NOT FOUND</b>
<b>IN NOMINAL LEDGER</b>	
<b>PURCHASE CONTROL ACCOUNT</b>	<b>NOT FOUND</b>
<b>IN NOMINAL LEDGER</b>	
<b>VAT CONTROL ACCOUNT</b>	<b>NOT FOUND</b>
<b>IN NOMINAL LEDGER</b>	

You have entered an account number for the sales, purchase or VAT control account which is not correct, or which you entered in option 2, but did not set up, using master file maintenance. Enter the correct account number or go to option 4 and set up the relevant control account.

**CODE NOT FOUND IN NOMINAL LEDGER**

You have entered an incorrect code number.

### **PLEASE RUN PARAMETER MAINTENANCE**

You have omitted to enter VAT rates in the parameter maintenance option and are now attempting to use them. Return to the nominal ledger menu, select option 2 and set up your VAT rates.

### **VALUE + VAT NOT EQUAL TO TOTAL**

This message occurs in the options for sales and purchase invoices and credit notes. It means that the value of the goods, together with the amount of VAT you have specified, does not add up to the total you have entered. Check all the amounts and the calculation and make a correction.

**VAT ANALYSIS DOES NOT EQUAL TOTAL VAT**

This message occurs in the options for sales and purchase invoices and credit notes. It means that the amounts you have entered for the various VAT codes do not add up to the amount you have entered as total VAT. Check all the amounts and the calculation and make a correction.

**INVALID PRELIST TOTAL -- Press 'ENTER'**  
to continue.

You have entered a prelist total which is not the same as the total the machine has calculated. Press **RETURN** and enter the correct total.

**DRIVE DOES NOT EXIST ON THIS COMPUTER.**  
**PRESS 'ENTER'**

You have entered the wrong drive number. Press **RETURN** and enter the correct drive number.

**V.A.T. REPORTS HAVE NOT BEEN RUN**

If you are attempting to run a month end routine which happens to coincide with the end of a VAT period, you will see the above message, as Accountant will not set the VAT to zero at this point until you have printed out a VAT report. Print out a VAT report and then return to carrying out the month end routine.

**NET + VAT NOT EQUAL TO GROSS**

This message occurs in the options for cash sales and cash purchases. It means that the value of the goods, together with the amount of VAT you have specified, does not add up to the total you have entered. Check all the amounts and the calculation and make a correction.

**SUM OF LINES NOT EQUAL TO TOTAL**

This message occurs in cash sales and cash purchases when there has been multiple posting of a total transaction amount and the document total does not equal the total of all the lines. Press **RETURN** and then **amend** to make the correction, where necessary.

TOO MANY CHARACTERS  
PLEASE USE SINGLE QUOTES  
MINUS SIGN NOT ALLOWED  
INPUT NOT NUMERIC  
TOO MANY DECIMAL PLACES  
TOO MANY WHOLE NUMBERS  
INVALID DATE  
PROGRAM NOT  
FOUND - PLEASE CHECK DISC ('CAN' to cancel)

All the above are messages that you might see when you are typing in data. They are self-explanatory and you should press **RETURN** when you see one of them, and then enter your data again, taking note of what the message has indicated.

# Glossary

---

This glossary covers the terms used in the Accountant guide and is for reference only. Most of the terms listed below are explained in detail when you first come across them in the guide.

If there are any general computing terms that you are not sure of, check in the glossary in the *Z80 user guide*.

## **audit trail**

This is the printed record supplied by the computer of the entries made by the operator, with a full description of any calculations, updating or changes made to the original information. From the audit trails, it should be possible to reconstruct exactly what has taken place during any input to the system.

## **batch**

A group of documents or entries, prepared in advance, and entered into the system. The information in the batch is not added to the files until the batch is finished and all necessary corrections made.

## **cursor**

The bright rectangle on the screen which shows where the next character you type will appear.

## **default**

The setting the program will automatically use if you do not set another.

## **enquiry**

The facility offered by a program to view the information it holds.

## **field**

The area within a computer record which stores information in a pre-set form.

**ledger**

A number of accounts grouped together that contain the same type of information, for example, sales accounts and purchase accounts.

**master file**

A category of file where each of the records has a unique key. When you edit a master file record, you write over what is already there.

**parameter**

A constant value held by the system which is used for processing: for example, the company name, which is then used for report and screen display headings.

**record**

A group of related items of data stored together on a disc and processed by the computer as one unit. It is made up of fields.

**transaction**

An entry in a batch which records an invoice, credit note, receipt, payment and so on.

**transaction file**

A file which holds records in sequence. When you add data to a transaction file, it is added to the record and does not overwrite the information already there.

**update**

To put information into a file, either to change or add to existing information held by the program.

**validation**

The system of checking at the time of data entry, to make sure that the information entered is correct and is in the form specified by the program.

# Index

---

account enquiry	42
accounts	
creating your	34
setting up your nominal ledger	33
amending the company name	18
appropriation account	126
audit trails	44, 53, 60, 138
balance sheet accounts	128
balance	
trial	43
formatted trial	46
bank account	11, 27
batches	38, 51, 52, 85, 138
budgets	28
budget type	28, 36
budget/variance report	45
capital accounts	129
cash payments	85, 86, 100
cash purchases	85, 86, 88, 105
cash receipts	51, 52, 66
cash sales	51, 52, 71
coding	33
control accounts	10, 26, 30
creating the files	23
credit notes	
purchases	85, 86
sales	51, 52, 61
credit purchases	88
credit purchases control account	27
credit sales	54
current asset accounts	128
current liability accounts	129
current period	26

data	
entering	15
default	138
date	39
description	39
nominal code	55
discs	15
Accountant system	16
back-ups	12, 16, 49
copying	16
data	16
start-of-day	15
enquiry	138
enquiry (account)	42
equal budgets	36
error messages	134
example chart of accounts	29, 121
field	25, 138
files	
creating the	23
finishing	21
formatted trial balance	46
function keys	14
group codes	31
group file maintenance	31
groups	35
invoices	
purchase	85, 86, 89
sales	51, 52, 55
journal posting	38
ledger	139
listing	
transaction	44



manufacturing costs (accounts)	123
master file	139
master file maintenance	33, 34
master file print	29, 34, 37
master password	131-133
miscellaneous income accounts	125
miscellaneous payments	86, 88, 112
miscellaneous receipts	52, 54, 78
monthend routine	48
nominal accounts	10
setting up a chart of	119
nominal ledger	8, 22-28, 31-50
setting up (accounts)	33
printing out (accounts)	37
overhead expense accounts	124
parameter	24, 139
parameter maintenance	24
partnership accounts	127
passwords	131
payments	
cash	85, 86, 100
miscellaneous	85, 86, 112
period	46
balance	43
posting	
journal	38
transactions	9
printing nominal ledger accounts	29, 34, 37
profit and loss account	126
prompts	13
purchase daybook	8, 85-118
purchases (cash)	85, 86, 105
record	139
reports	
budget/variance	45
VAT	54, 82, 117
reserve accounts	130

sales daybook	8, 51-84
sales (cash)	51, 52, 71
sales control account	11
screen	13
setting up	
a chart of nominal accounts	119
company and control details	24
group codes and nominal ledger accounts	31
the system	22
stand alone nominal accounts	27
start of day	15
stock accounts	122
suspense account	130
taxation accounts	126
trading profit and loss accounts	122
transactions	139
entering	9
file	139
listing	44
posting	9
trial balance	43
formatted	46
type	35
type 0	35
budget	36
update	139
using the password facility	131
variable budgets	36
VAT	
control account	11
period	26
period end	26
rates	28
registration number	26
validation	139
<i>Z80 user guide</i>	12, 16





**Acorn Computers Limited**, Fulbourn Road, Cherry Hinton, Cambridge CB1 4JN, England

Printed by Saunders & Williams (Printers) Ltd, Croydon, Surrey